

Bobby Warren, Mayor
Drew Wasson, Council Position No. 1
Sheri Sheppard, Council Position No. 2
Michelle Mitcham, Council Position No. 3
Connie Rossi, Council Position No. 4
Jennifer McCrea, Council Position No. 5



Austin Bleess, City Manager
Courtney Rutherford, City Secretary
Bridgette A. Begle, City Attorney

Jersey Village City Council - Regular Meeting Agenda

Notice is hereby given of a Regular Meeting of the City Council of the City of Jersey Village to be held on Wednesday, May 14, 2025, at 7:00 p.m. at the Civic Center Auditorium, 16327 Lakeview Drive, Jersey Village, Texas, for the purpose of considering the following agenda items. All agenda items are subject to action. A quorum of the City Council will be physically present at the meeting; however, some Council Members may participate in the meeting via videoconference call. The City Council reserves the right to meet in closed session on any agenda item should the need arise and if applicable pursuant to authorization by Title 5, Chapter 551, of the Texas Government Code.

A. CALL TO ORDER AND ANNOUNCE A QUORUM IS PRESENT

B. INVOCATION, PLEDGE OF ALLEGIANCE

1. Prayer and Pledge by: Sheri Sheppard, Council Member Place 2

C. ELECTION ITEMS

1. Consider Ordinance No. 2025-15 canvassing the returns and declaring the results of the General Election and Special Election held on May 03, 2025, for the purpose of electing a Mayor and two City Council Members (Place 2, and Place 3) and submitting to the qualified voters of the City a proposition to amend the City Charter by Amending Article V - Administrative Organization, Section 5.05, City Secretary, in order to clarify that the City Secretary is not obligated to perform duties assigned by the City Manager. *Bobby Warren, Mayor*
2. Issuance of Certificate of Election to Newly Elected Officials. *Courtney Rutherford, City Secretary*
3. Administer Oath of Office to Elected and newly Appointed Officials. *Courtney Rutherford, City Secretary*
4. Recognition and Presentation of Service Award to Bobby Warren, outgoing Mayor, and Sheri Sheppard outgoing Council Member – Place 2, for their years of service to the City of Jersey Village. *Michelle Mitcham, Mayor Pro Tem*

RECESS – Take recess in order that the newly elected members of Council may take their place on the Council dais.

D. JOINT PUBLIC HEARING

1. Conduct a Joint Public Hearing with the Jersey Village Planning and Zoning Commission for the purpose of receiving oral comments from any interested person(s) concerning the application of Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village to allow for a carwash. *James Singleton, Mayor*

E. CITIZENS' COMMENTS

Citizens who have signed a card and wish to speak to the City Council will be heard at this time. In compliance with the Texas Open Meetings Act, unless the subject matter of the comment is on the agenda, the City staff and City Council Members are prevented from discussing the subject and may respond only with statements of factual information or existing policy. Citizens are limited to five (5) minutes for their comments to the City Council. *Mayor*

F. CITY MANAGER'S REPORT

1. Monthly Fund Balance Report, Enterprise Funds Report, Governmental Funds Report, General Fund Budget Projections, Utility Fund Budget Projections, and Quarterly Investment Report.
2. Fire Departmental Report and Communication Division's Monthly Report
3. Police Department Monthly Activity Report, Staffing/Recruitment Report, and Police Open Records Requests
4. Municipal Court Collection Report, Municipal Court Activity Report, Municipal Court Courtroom Activity Report, Speeding and Stop Sign Citations within Residential Areas Report, and Court Proceeds Comparison Report
5. Public Works Departmental Status Report
6. Golf Course Monthly Report, Golf Course Financial Statement Report, Golf Course Budget Summary, and Parks and Recreation Departmental Report
7. Code Enforcement Report

G. CONSENT AGENDA

The following items are considered routine in nature by the City Council and will be enacted with one motion and vote. There will not be separate discussion on these items unless requested by a Council Member, in which event the item will be removed from the Consent Agenda and considered by separate action.

1. Consider approval of the Minutes for the Regular Session Meeting held on April 14, 2025. *Courtney Rutherford, City Secretary*
2. Consider Resolution 2025-28 appointing Directors to the Crime Control and Prevention District Board for the term of office beginning May 2025 and ending May 2027. *Courtney Rutherford, City Secretary*
3. Consider Resolution 2025-29 appointing Directors to the Fire Control, Prevention, and Emergency Medical Services District Board for the term of office beginning May 2025 and ending May 2027. *Courtney Rutherford, City Secretary*
4. Consider Resolution No. 2025-30 granting B & C Entertainment, LLC d/b/a Comedy Sportz a variance from Section 6-5 of the City of Jersey Village Code of Ordinances to allow the sale of alcoholic beverages within three hundred feet (300') of a church. *Courtney Rutherford, City Secretary*

5. Consider Ordinance No. 2025-16 amending the Capital Replacement Fund budget for fiscal year 2025 by \$125,504 in expenditures in account 07-72-6572 and \$104,587 in revenue from the Texas Department of Motor Vehicles' Motor Vehicle Crime Prevention Authority (MVPCA) grant (07-71-9813) and \$20,917 in revenue from the Jersey Village Crime Control Prevention District (07-71-9764). *Jennifer Brown, Finance Director*

H. REGULAR AGENDA

1. Consider Resolution No. 2025-31 reviewing and accepting the 2024 Annual Comprehensive Financial Report (ACFR) and the 2024 Single Audit Reports. *Jennifer Brown, Finance Director*
2. Consider Resolution No. 2025-32 electing Mayor Pro Tem. *James Singleton, Mayor*
3. Consider Resolution No. 2025-33 assigning Council Members to serve as liaison to various city committees and boards. *James Singleton, Mayor*
4. Consider Resolution 2025-34 authorizing the City Manager to enter into a contract with Architect for the City Campus Construction project. *Austin Bleess, City Manager*
5. Consider Ordinance No. 2025-17 amending the Capital Replacement Fund Budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025, in the amount not to exceed \$45,000 in the Capital Replacement Fund (07-72-6587). *Robert Basford, Assistant City Manager*
6. Consider Resolution No. 2025-35 receiving the Planning and Zoning Commission's Final Report concerning the application of Candelaria Herebia, filed on behalf of Marrakech Realities, to amend Chapter 14 of the Code of Ordinances of the City of Jersey Village, Texas, by authorizing revision to the official zoning map as set out in Section 14-82 so that the property located at 17000 Northwest Freeway shall be changed from Zoning District F ("First Business District") to Zoning District G ("Second Business District") to allow for a car wash. *Courtney Rutherford, City Secretary*
7. Consider Ordinance No. 2025-18 amending Chapter 14 of the Code of Ordinances of the City of Jersey Village, Texas, by authorizing revision to the official zoning map as set out in Section 14-82 so that the property located at 17000 Northwest Freeway shall be changed from Zoning District F ("First Business District") to Zoning District G ("Second Business District"). *Courtney Rutherford, City Secretary*
8. Consider Resolution No. 2025-36 authorizing the issuance of the remaining voter-approved general obligation bonds in the amounts of \$6,155,000 for water and sewer projects and \$2,000,000 for street improvements and authorizing the city manager to take all necessary actions to effectuate the issuance. *Austin Bleess, City Manager*
9. Consider Resolution No. 2025-37 authorizing Publication of Notice of Intention to Issue City of Jersey Village, Texas Certificates of Obligation, Series 2025A for the design, acquisition, construction and improvement of certain public works, and authorizing certain other matters relating thereto. *Austin Bleess, City Manager*

10. Consider Resolution No. 2025-38 authorizing Publication of Notice of Intention to Issue City of Jersey Village, Texas Certificates of Obligation, Series 2025B for the design, acquisition, construction and improvement of certain public works, and authorizing certain other matters relating thereto. *Austin Bleess, City Manager*

I. MAYOR AND COUNCIL COMMENTS

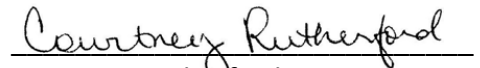
Pursuant to Texas Government Code § 551.0415, City Council Members and City staff may make a report about items of community interest during a meeting of the governing body without having given notice of the report. Items of community interest include Expressions of thanks, congratulations, or condolence; Information regarding holiday schedules; An honorary or salutary recognition of a public official, public employee, or other citizen, except that a discussion regarding a change in the status of a person's public office or public employment is not an honorary or salutary recognition for purposes of this subdivision; A reminder about an upcoming event organized or sponsored by the governing body; Information regarding a social, ceremonial, or community event organized or sponsored by an entity other than the governing body that was attended or is scheduled to be attended by a member of the governing body or an official or employee of the municipality; and Announcements involving an imminent threat to the public health and safety of people in the municipality that has arisen after the posting of the agenda.

J. ADJOURN

CERTIFICATION

I, the undersigned authority, do hereby certify in accordance with the Texas Open Meeting Act, the Agenda is posted for public information, at all times, for at least 72 hours preceding the scheduled time of the meeting on the bulletin board located at City Hall, 16327 Lakeview, Jersey Village, TX 77040, a place convenient and readily accessible to the general public at all times, and said Notice was posted on May 8, 2025, at 5:15 p.m. and remained so posted until said meeting was convened.




Courtney Rutherford, City Secretary

In compliance with the Americans with Disabilities Act, the City of Jersey Village will provide for reasonable accommodations for persons attending City Council meetings. Request for accommodation must be made to the City Secretary by calling 713 466-2102 forty-eight (48) hours prior to the meetings. Agendas are posted on the Internet Website at www.jerseyvillage.info.

"Pursuant to Section 30.06, Penal Code (trespass by license holder with a concealed handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a concealed handgun."

"Pursuant to Section 30.07, Penal Code (trespass by license holder with an openly carried handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a handgun that is carried openly."

CITY COUNCIL - CITY OF JERSEY VILLAGE, TEXAS - AGENDA REQUEST

AGENDA DATE:

May 14, 2025

AGENDA ITEM:

C1

AGENDA SUBJECT: Consider Ordinance No. 2025-15 canvassing the returns and declaring the results of the General Election and Special Election held on May 3, 2025, for the purpose of electing a Mayor and two City Council Members (Place 2, and Place 3) and submitting to the qualified voters of the City a proposition to amend the City Charter by Amending Article V - Administrative Organization, Section 5.05, City Secretary, in order to clarify that the City Secretary is not obligated to perform duties assigned by the City Manager.

Department/**Prepared By:**

Courtney Rutherford, City Secretary

Date Submitted:

May 3, 2025

EXHIBITS:

Ordinance No. 2025-15

2025 Precinct Returns – Not available at time of Packet Distribution

2025 Cumulative Report – Not available at time of Packet Distribution

2025 Canvass Report – Not available at time of Packet Distribution

Summary of Precinct Returns

Script for Canvass

BACKGROUND INFORMATION:

The canvass is an official meeting of the canvassing authority (city council) for the purpose of making the election results official. The duty to conduct the canvass is a mandatory, ministerial duty and not subject to the discretion of the governing body.

Pursuant to the Texas Election Code Section 67.004, the procedure for canvass is as follows:

1. The precinct returns shall be delivered sealed to the authority.
2. The authority shall open the returns and canvass them by:
 - a. preparing a tabulation stating for each candidate and for and against each measure:
 - i. the report of early voting votes by precinct;
 - ii. the total number of votes received; and
 - iii. the sum of the precinct totals.

Given that we contracted with Harris County to conduct our election, they will not have the Precinct Returns ready by the time this packet is delivered. We have been told that the Precinct Return will be ready by May 12. Once the Precinct Return has been received, the City's website will be updated with this information in accordance with the Election Code.

A summary of the Precinct Return information will be included with Ordinance No. 2025-15 in order that the Ordinance indicates the votes cast for each of the candidates.

Once Ordinance No. 2025-15 has been approved and adopted declaring the returns official, a certificate of election will be presented by the Mayor to each of the elected candidates.

RECOMMENDED ACTION:

MOTION: To approve Ordinance No. 2025-15 canvassing the returns and declaring the results of the General Election and Special Election held on May 3, 2025, for the purpose of electing a Mayor and two City Council Members (Place 2, and Place 3) and submitting to the qualified voters

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

of the City a proposition to amend the City Charter by Amending Article V - Administrative Organization, Section 5.05, City Secretary, in order to clarify that the City Secretary is not obligated to perform duties assigned by the City Manager.

Mayor's Script for Election Matters

1. Call Election Item #D1 to canvass the votes for the General Election and Special Election held on May 3, 2025.
2. Open envelope and instruct Council to do the same
3. Read ALL THE TOTALS from the Summary of the Precinct Report aloud as follows:

<i>Name of Candidate</i>	<i>Mail</i>	<i>Early</i>	<i>Election Day</i>	<i>Total</i>
Mayor				
James Singleton	7	409	199	615
Councilmember Place No. 2				
Eric Henao	0	144	45	189
Simon Hughes	9	404	226	639
Councilmember Place No. 3				
Rachel Beazley	3	252	148	403
Michelle Mitcham	4	293	119	416
Proposition A Shall the Jersey Village Charter be amended by amending Article V – Administrative Organization, Section 5.05, City Secretary, in order to clarify that the City Secretary is not obligated to perform duties assigned by the City Manager?				
Yes	6	368	157	531
No	3	154	95	249

4. Upon completing the reading, and once members have completed their review of the canvass materials state the following:

The official canvass of the returns of the General and Special Election held on May 3, 2025, reflects that the following persons were duly elected to the respective positions:

Mayor

James Singleton

Council Member, Place 2

Simon Hughes

Council Member, Place 3

Michelle Mitcham

Proposition A

Was approved by a majority of the qualified voters.

5. Call for a motion to approve Ordinance No. 2025-15 canvassing the returns and declaring the results of the General and Special Election held May 3, 2025 official.
6. After the Ordinance is passed, state the following:
This concludes the canvass of the General and Special Election held on May 3, 2025, for the City Jersey Village with a total of **835** voters.
7. State that the next two items on the agenda (Items 2 and 3) will be taken together.
8. Ask the elected Council Members to meet in front of the council dais to receive election certificates and take their oaths, which will be given by the City Secretary.
9. Council Members will be sworn in together.
10. Oaths will be signed.
11. Call the next item on the agenda
12. Recess

ORDINANCE NO. 2025-15

AN ORDINANCE OF THE CITY OF JERSEY VILLAGE, TEXAS, CANVASSING THE RETURNS AND DECLARING THE RESULTS OF THE GENERAL ELECTION AND SPECIAL ELECTION HELD ON MAY 3, 2025, FOR THE PURPOSE OF ELECTING A MAYOR AND TWO CITY COUNCIL MEMBERS (PLACE 2, AND PLACE 3) AND SUBMITTING TO THE QUALIFIED VOTERS OF THE CITY A PROPOSITION TO AMEND THE CITY CHARTER BY AMENDING ARTICLE V - ADMINISTRATIVE ORGANIZATION, SECTION 5.05, CITY SECRETARY, IN ORDER TO CLARIFY THAT THE CITY SECRETARY IS NOT OBLIGATED TO PERFORM DUTIES ASSIGNED BY THE CITY MANAGER; AND ORDERING THAT THE HOME RULE CHARTER IS OFFICIALLY AMENDED.

* * * * *

WHEREAS, a general municipal election was held in the City of Jersey Village, Texas, on May 3, 2025, for the purpose of electing a Mayor and Two Council Members; and

WHEREAS, a special election was held on the same day for the purpose of submitting to the qualified voters of the City of Jersey Village, Texas a proposed amendment to the Charter of the City of Jersey Village; and

WHEREAS, said election was duly and legally held in conformity with the election laws of the State of Texas, and the results of said election have been verified and returned by the proper judges and clerks; and

WHEREAS, unofficial results show a total of **835** votes were cast in such election;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS;

Section 1. The facts set forth in the preamble of this Ordinance are hereby found to be true and correct and incorporated herein for all purposes.

Section 2. The official canvass of the returns of the general election held on May 01, 2021; reflect that the following persons received the number of votes set opposite their names in the respective positions to be filled:

<u>Mayor</u>	
<u>Candidate</u>	<u>Votes Received</u>
James Singleton	<u>615</u>
<u>Council Member, Place 2</u>	
<u>Candidate</u>	<u>Votes Received</u>
Eric Henao	<u>189</u>
Simon Hughes	<u>639</u>
<u>Council Member, Place 3</u>	
<u>Candidate</u>	<u>Votes Received</u>
Rachel Beazley	<u>403</u>
Michelle Mitcham	<u>416</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Section 3. The official canvass of the returns of the general election held on May 3, 2025, reflects that the following persons were duly elected to the respective positions shown:

Mayor

James Singleton

Council Member, Place 2

Simon Hughes

Council Member, Place 3

Michelle Mitcham

Section 4. The official canvass of the returns of the special election held on May 3, 2025, reflects that the following propositions received the number of votes set out following their numbers:

Proposition A

Shall the Jersey Village Charter be amended by amending Article V – Administrative Organization, Section 5.05, City Secretary, in order to clarify that the City Secretary is not obligated to perform duties assigned by the City Manager?

YES 531
NO 249

Section 5. The official canvass of the returns of the special election held on May 3, 2025, reflects that Proposition A was approved by a majority of qualified voters of the City who voted at the election held for that purpose. In accordance with Section 9.005 of the Texas Local Government Code it is hereby ordered and declared that the Home Rule Charter for the City of Jersey Village is hereby ADOPTED.

Section 6. This Ordinance shall be entered into the records of the City of Jersey Village and the Mayor shall certify to the Texas Secretary of State an authenticated copy of the Charter under the City's seal showing the approval of voters.

Section 7. A copy of the City of Jersey Village Home Rule Charter (with amendments) as adopted by the voters of the City of Jersey Village in the Special Election on May 3, 2025, is attached hereto as Exhibit "A" and incorporated herein for all purposes.

PASSED, APPROVED AND ADOPTED THIS 14th day of May 2025.

Bobby Warren, Mayor

ATTEST:

Courtney Rutherford, City Secretary





CITY OF JERSEY VILLAGE, TEXAS

16327 Lakeview Drive, Jersey Village, TX 77040

713-466-2102 (office) 713-466-2177 (fax)

SUMMARY OF RETURNS

I, the undersigned, the presiding officer of the canvassing authority for the General and Special Election, held on the 3rd day of May 2025, Jersey Village, Texas, do hereby certify that the following is a total of all votes received by each candidate as shown by the precinct returns, with a total of **835** votes polled.

<i>Name of Candidate</i>	<i>Mail</i>	<i>Early</i>	<i>Election Day</i>	<i>Total</i>
Mayor				
James Singleton	7	409	199	615
Councilmember Place No. 2				
Eric Henao	0	144	45	189
Simon Hughes	9	404	226	639
Councilmember Place No. 3				
Rachel Beazley	3	252	148	403
Michelle Mitcham	4	293	119	416
Proposition A Shall the Jersey Village Charter be amended by amending Article V – Administrative Organization, Section 5.05, City Secretary, in order to clarify that the City Secretary is not obligated to perform duties assigned by the City Manager?				
Yes	6	368	157	531
No	3	154	95	249

DATED, this the 14th day of May 2025

Bobby Warren, Mayor City of Jersey Village



CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 14, 2025

AGENDA ITEM: D

AGENDA SUBJECT: Conduct a Joint Public Hearing with the Jersey Village Planning and Zoning Commission for the purpose of receiving oral comments from any interested person(s) concerning the application of Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village to allow for a carwash.

Department/Prepared By: Courtney Rutherford, City Secretary **Date Submitted:** May 7, 2025

EXHIBITS: EX A – PH Script
EX B – Application for Variance
EX C - Public Hearing Notice with P&Z Preliminary Reports
EX D – City Certification of Mailing – Zoning Change
EX E – Applicant Certification of Posting – Zoning Change
EX F – Facebook Post – Car wash for Sale

BACKGROUND INFORMATION:

Staff received an application from Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village, Texas.

The applicant is requesting that the property located 17000 Northwest Freeway be changed from Zoning District F (“First Business District”) to Zoning District G (“Second Business District”).

After reviewing the application and lengthy discussion the Commission voted to deny the request and submitted their Preliminary Report suggested that Council proceed with the Joint Public Hearing on May 14, 2025.

RECOMMENDED ACTION:

Conduct a Joint Public Hearing with the Jersey Village Planning and Zoning Commission for the purpose of receiving oral comments from any interested person(s) concerning the application of Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village to allow for a carwash.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

MAYOR OR MAYOR PRO tem

Script for Joint Public Hearing on May 14, 2025

Announce the Item on the Council Agenda - then:

ACKNOWLEDGE P&Z CHAIRMAN / VICE CHAIRMAN CONFIRM QUORUM OF P&Z

CONFIRM THAT ALL POSTING REQUIREMENTS HAVE BEEN MET then say:

I now call to order this joint public hearing with the Planning and Zoning Commission at ____ p.m. Everyone desiring to speak should complete a public hearing comment card and present the card to the City Secretary. Each speaker will be given 5 minutes to present information concerning the application of Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village to allow for a carwash.

(Call the first person signing up to speak).

(After everyone has spoken . . . or if no one desires to speak, finish the meeting with the following)

There being no one (else) desiring to speak, I now close this joint public hearing concerning the application of Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village to allow for a car wash at ____ p.m.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE - ZONING APPLICATION

Requested Action

ZONING CHANGE ☒

SPECIAL EXCEPTION ☐

SPECIFIC USE PERMIT ☐

NON-CONFORMING USE PERMIT OR SPECIAL DEVELOPMENT PLAN ☐

APPLICANT / OWNER INFORMATION

Applicant: Candelaria Herebia

Telephone: 832-929-1487

Address: 17000 Northwest Fwy

City/State/Zip: Jersey Village, TX 77040

APPLICANT STATUS - CHECK ONE: Owner ☐ Tenant ☐ Prospective Buyer ☐ Appointment of Agent ☐

Property Owner must sign the application or submit a notarized letter of authorization/appointment of agent

Owner: Marrakech Realities

Telephone: 225-278-2581

Address: 6100 Cunningham Road

City/State/Zip: Houston, TX 77041

OWNERSHIP - CHECK ONE: INDIVIDUAL ☐ TRUST ☐ PARTNERSHIP ☐ CORPORATION ☒

If ownership is a trust, partnership, or corporation, name the partners or principals and their addresses/positions on a separate attachment and include a copy of the legal documents establishing signature authority.

Corporate Representative: Mohamed Michmich

Telephone: 225-278-2581

Address: 6100 Cunningham Road

City/State/Zip: Houston, TX 77041

Candelaria Herebia

Mohamed Michmich

Print Applicant's Name (and Title if applicable)

Print Name of Owner or Corporate Representative

Candelaria Herebia
Signature of Applicant

Mohamed Michmich
Signature of Owner or Corporate Representative

ZONING REQUEST INFORMATION

SITE LOCATION: 17000 Northwest Fwy Jersey Village, TX 77040

LOT(S) NO(S): Res A Jersey Northwest BLOCK NO: 1 SIZE OF REQUEST: .86 AC

EXISTING ZONING: F PROPOSED ZONING: G

DESCRIPTION OF REQUEST: To operate as Existing Zone F Car Lot/Dealership.

In Addition to a detailing & Hand carwash that is open to the public

(Please attach detailed map(s) showing proposed changes)

DOCUMENTATION - Please provide the following:

TRAFFIC IMPACT STUDY
SITE MAP
PROPER SIGNATURES
CORRECT LOT & BLOCK

INDEX LOCATION ON MAP
PROPER FILING FEE
SURVEY MAPS (Metes & Bounds)
HCAD PROFILE

FILING FEE - \$1,000.00 plus out-of-pocket costs for drafting and review by planner, engineer, attorney and other consultant. The deposit may be adjusted to cover the estimated full costs at these stages: (1) Before the P&Z preliminary report meeting; (2) Before any hearing notices are published, and (3) Before the P&Z final report meeting.

ACCEPTED BY: _____

DATE ACCEPTED: _____

AUTHORIZATION LETTER

LANDLORD INFORMATION

Marrakech Realities
6100 Cunningham Road
Houston Tx 77041

March, 13, 2025

To permitting department,
Landlord -property owner authorizes city of Jersey Village to
Add new zoning at location 17000 Northwest Frwy Jersey
Village 77040, leased to Brio Hand Car Wash LLC, to operate as
existing zone F for car lot/dealership . In addition to a detailing
and hand car wash that is open to the public.

Mohamed Michmich
Property Owner Print Name

[Signature]
Property Owner Signature

HARRIS CENTRAL APPRAISAL DISTRICT
REAL PROPERTY ACCOUNT INFORMATION
1174750010001

Tax Year: 2025

 **Print**

Owner and Property Information										
Owner Name & Mailing Address: MARRAKECH REALTIES INC 17000 NORTHWEST FWY HOUSTON TX 77040-1108				Legal Description: RES A BLK 1 JERSEY NORTHWEST SEC 1 R/P Property Address: 17000 NORTHWEST FWY HOUSTON TX 77040						
State Class Code	Land Use Code	Building Class	Total Units	Land Area	Building Area	Net Rentable Area	Neighborhood	Market Area	Map Facet	Key Map ^A
F1 -- Real, Commercial	8002 -- Land Neighborhood Section 2	E	0	37,496 SF	2,244	0	9153.02	5013 -- Northwest	4862B	409K

Value Status Information

Value Status	Shared CAD
All Values Pending	No

Exemptions and Jurisdictions

Exemption Type	Districts	Jurisdictions	Exemption Value	ARB Status	2024 Rate	2025 Rate
None	004	CYPRESS-FAIRBANKS ISD	Pending	Pending	1.086900	
	040	HARRIS COUNTY	Pending	Pending	0.385290	
	041	HARRIS CO FLOOD CNTRL	Pending	Pending	0.048970	
	042	PORT OF HOUSTON AUTHY	Pending	Pending	0.006150	
	043	HARRIS CO HOSP DIST	Pending	Pending	0.163480	
	044	HARRIS CO EDUC DEPT	Pending	Pending	0.004799	
	045	LONE STAR COLLEGE SYS	Pending	Pending	0.107600	
	070	JERSEY VILLAGE	Pending	Pending	0.787000	

Texas law prohibits us from displaying residential photographs, sketches, floor plans, or information indicating the age of a property owner on our website. You can inspect this information or get a copy at **HCAD's information center at 13013 NW Freeway.**

Valuations

Value as of January 1, 2024			Value as of January 1, 2025		
	Market	Appraised		Market	Appraised
Land	187,460		Land		
Improvement	290,324		Improvement		
Total	477,784	477,784	Total	Pending	Pending

Land

Market Value Land												
Line	Description	Site Code	Unit Type	Units	Size Factor	Site Factor	Appr O/R Factor	Appr O/R Reason	Total Adj	Unit Price	Adj Unit Price	Value
1	8002 -- Land Neighborhood Section 2	4329	SF	37,496	1.00	1.00	0.95	--	0.95	Pending	Pending	Pending

Building

Building	Year Built	Type	Style	Quality	Impr Sq Ft	Building Details
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CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

1	1997	Used Car Lot	Office Building	Average	2,244	Displayed
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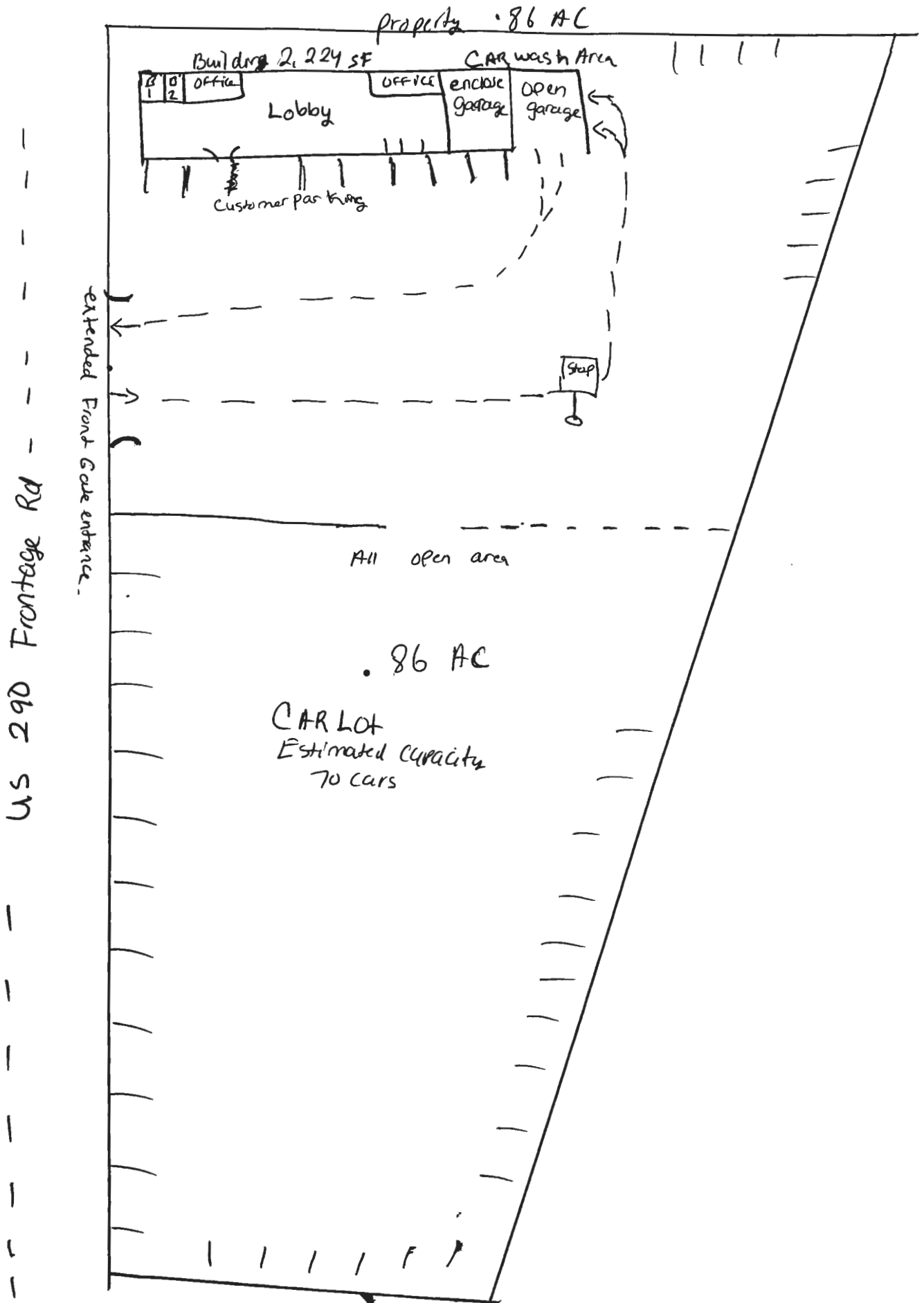
Building Details (1)

Building Data	
Element	Detail
Heating Type	Hot Air
Cooling Type	Central / Forced
Functional Utility	Avg/Normal
Exterior Wall	Brick / Stone
Physical Condition	Fair
Partition Type	Normal
Plumbing Type	Adequate
Sprinkler Type	None
Economic Obsolescence	Normal
Market Index Adjustment	100% No Mkt Index Adjustment
Element	Units
Store Front: Metal	42
Wall Height	12
OH Door: Wood / Mtl	1
Interior Finish Percent	100

Building Areas	
Description	Area
CNPY ROOF W/ SLAB -C	900
BASE AREA PRI	720
BASE AREA PRI	1,524
CNPY ROOF W/ SLAB -C	196

Extra Features

Line	Description	Quality	Condition	Units	Year Bult
1	Paving - Heavy Concrete	Average	Average	30,000.00	1997
2	CANOPY ROOF AND SLAB	Average	Average	196.00	1997
3	CANOPY ROOF AND SLAB	Average	Average	900.00	2022



From: noreply@incode.tylerhosting.cloud
To: [Ashley Lopez](#)
Subject: Receipt #R00875245
Date: Friday, January 24, 2025 3:18:29 PM

DATE : 1/24/2025 3:01 PM
OPER : PB
TERM : 1
REC# : R00875245
192.0000 MISC. REVENUE
17000 NW FR #25-000081 1000.00

Paid By:17000 NW FR #25-000081
2-CK 1000.00 REF:TEMPORARY

NOTICE OF JOINT PUBLIC HEARING

NOTICE is hereby given that the City of Jersey Village City Council and the Planning and Zoning Commission of the City of Jersey Village, Texas will conduct a joint public hearing at 7:00 p.m., Wednesday, May 14, 2025, at the Civic Center Auditorium, 16327 Lakeview, Jersey Village, Texas, for the purpose of receiving oral comments from any interested person(s) concerning the application of Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village to allow for a carwash.

A copy of the Planning and Zoning Commission's Preliminary Reports concerning this request, which is the subject of this public hearing, may be examined online at https://www.jerseyvillagetx.com/page/pz.ags_mins_current_year.

The City of Jersey Village public facilities are wheelchair accessible and accessible parking spaces are available. Requests for accommodation or interpretive services must be made 48 hours prior to this meeting. Please contact ADA Coordinator at (713) 466-2102 or FAX (713) 466-2177 for further information.

Courtney Rutherford, City Secretary
City of Jersey Village



Posted: City Website and Bulletin Board – April 16, 2025 Time: 9:30 AM



**CITY OF JERSEY VILLAGE – PLANNING & ZONING COMMISSION
PRELIMINARY REPORT – ZONING CHANGE REQUEST FOR
17000 NORTHWEST FREEWAY**

The Planning and Zoning Commission has met in order to review the application from Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village, Texas.

After review and discussion, the Commissioners preliminarily propose that City Council DENY the request of Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village, Texas.

The next step in the process as required by Section 14-84(c)(2)(b) of the Jersey Village Code of Ordinances is for Council to call a joint public hearing with the Planning and Zoning Commission.

Respectfully submitted, this 1st day of April 2025.

s/Rick Faircloth, Chairman

ATTEST:

s/Courtney Rutherford, City Secretary



CITY OF JERSEY VILLAGE
CERTIFICATION OF JOINT PUBLIC HEARING POSTING REQUIREMENTS
CITY COUNCIL AND P&Z – May 14, 2025 - 7:00 P.M.

Reason for Joint Public Hearing:

To receive oral comments from any interested person(s) concerning the application of Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village to allow for a carwash.

I, Courtney Rutherford, the duly appointed and acting City Secretary of the City of Jersey Village, Harris County, Texas, do hereby certify and attest that as part of my duties, I post official notices for the City of Jersey Village.

As such, on April 16, 2025, and in accordance with the Jersey Village Code of Ordinances Chapter 14, Section 14-10 (b)(2)(a) written notices were mailed to adjacent property owners at least eleven (11) days prior to date of the Public Hearing. The property owners were mailed a written notice to the address listed in the following table:

Owner	Street Address	City, State Zip
Jersey Village Development Group LLC	17030 Northwest Fwy	Houston, TX 77040
Automotive Real Estate Inc	17100 Northwest Fwy	Houston, TX 77040
Jersey Village Baptist Ch	16518 Jersey Dr.	Houston, TX 77040
CenterPoint Energy Hou Ele	Property Tax Dept 38th Flr, PO Box 1475	Houston, TX 77251-1475

Witness my hand and seal of the City this 16th day of April 2025.



Courtney Rutherford
Courtney Rutherford, City Secretary

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

**CITY OF JERSEY VILLAGE
CERTIFICATION OF JOINT PUBLIC HEARING POSTING REQUIREMENTS
CITY COUNCIL AND P&Z - May 14, 2025 - 7:00 P.M.**

Reason for Joint Public Hearing:

To receive oral comments from any interested person(s) concerning the application of Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village to allow for a carwash

I, Candelaria Herebia, applicant do hereby certify that

On 5-1-, 2025, at least ten days prior to the date of the hearing, placed on the property located at 17000 Northwest Freeway, Jersey Village, Texas which is the subject of this Joint Public Hearing, signs indicating the type of relief sought or the proposed change in status of the property as well as the date, time and place of the hearing. The signs were placed at not more than 300-foot intervals across the property line fronting on the existing streets and were clearly visible from the streets. Each sign was located no more than ten feet from the property line and was no smaller than 18 inches by 24 inches.

All in accordance with Section 14-10(b)(2)(b) of the Jersey Village Code of Ordinances.

Signed this the 1st day of May, 2025.

Candelaria Herebia
Applicant

THE STATE OF TEXAS §

COUNTY OF HARRIS §

BEFORE ME, the undersigned authority, this day personally appeared Candelaria Herebia, a person known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he/she executed the same for the purpose and consideration therein expressed.

GIVEN UNDER my hand and seal of office this 1st day of May, 2025.

Miriam Muty

Notary Public, State of Texas







Business For Sale by Owner



Candy Herebia · 51m · 🌐

🌟NEW HAND CAR WASH BUSINESS FOR SALE
\$250,000 CASH
PRIME LOCATION -ESTABLISHED BRAND /
REMODELED/ PERMITS AVAILABLE/TRAINED
LEADERS/TURN KEY BUSINESS
Long lease 9 years low rent-landlord open to
renew

★AREA OF JERSEY VILLAGE ..frontage
290-HOUSTON TX

MORE INFO SEND MESSAGE



+2



Jersey Village, TX

Fund Balance Report

As Of 04/30/2025

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
01 - GENERAL FUND	5,479,157.12	13,784,955.47	13,294,524.87	5,969,587.72
02 - UTILITY FUND	9,141,402.50	3,220,798.09	3,161,631.19	9,200,569.40
03 - DEBT SERVICE FUND	305,385.86	2,426,466.47	2,156,475.00	575,377.33
04 - IMPACT FEE FUND	362,690.98	24,335.14	39,116.06	347,910.06
05 - MOTEL TAX FUND	27,449.28	73,253.28	45,157.86	55,544.70
06 - ASSET FORFEITURE FUND	6,256.68	4,012.24	0.00	10,268.92
07 - CAPITAL REPLACEMENT	10,697,817.30	1,353,670.01	1,722,909.99	10,328,577.32
08 - TRAFFIC SAFETY FUND	584,627.67	1,569.69	11,261.05	574,936.31
10 - CAPITAL IMPROVEMENTS FUND	1,462,051.63	3,668,376.45	2,790,260.71	2,340,167.37
11 - GOLF COURSE FUND	-5,129,231.32	1,804,115.48	1,610,782.77	-4,935,898.61
12 - COURT RESTRICTED FEE FUND	85,969.84	23,007.40	9,790.59	99,186.65
13 - CDBG - GRANT	1,138,359.23	2,822.72	0.00	1,141,181.95
14 - TIRZ - 2	-42,000.00	0.00	0.00	-42,000.00
15 - TIRZ -3	153,975.38	0.00	0.00	153,975.38
16 - GO BONDS - SERIES 2024	23,645,493.61	595,852.90	2,369,066.22	21,872,280.29
49 - JV FIRE CONTROL PREV & EMERGENCY MEDICAL SERV	1,453,077.23	1,422,046.61	1,282,249.11	1,592,874.73
50 - JV CRIME CONTROL	5,776,446.87	1,536,029.41	1,155,137.51	6,157,338.77
Report Total:	55,148,929.86	29,941,311.36	29,648,362.93	55,441,878.29

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025



Jersey Village, TX

Income Statement

Account Summary

For Fiscal: 2024-2025 Period Ending: 04/30/2025

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 02 - UTILITY FUND					
Revenue					
Department: 40 - REVENUES					
Category: 85 - FEE & CHARGES FOR SERVICE					
02-40-8541 WATER SERVICE	3,999,000.00	3,999,000.00	349,140.12	1,965,938.73	2,033,061.27
02-40-8542 SEWER SERVICE	2,338,000.00	2,338,000.00	195,374.93	1,185,444.73	1,152,555.27
02-40-8543 METER FEES	0.00	0.00	963.00	4,314.80	-4,314.80
Category: 85 - FEE & CHARGES FOR SERVICE Total:	6,337,000.00	6,337,000.00	545,478.05	3,155,698.26	3,181,301.74
Category: 96 - INTEREST EARNED					
02-40-9601 INTEREST EARNED	144,000.00	144,000.00	3,302.55	28,769.84	115,230.16
Category: 96 - INTEREST EARNED Total:	144,000.00	144,000.00	3,302.55	28,769.84	115,230.16
Category: 98 - MISCELLANEOUS REVENUE					
02-40-9840 PENALTIES & ADJUSTMENTS	40,000.00	40,000.00	4,096.31	24,444.22	15,555.78
02-40-9899 MISCELLANEOUS	30,000.00	30,000.00	1,727.86	11,885.77	18,114.23
Category: 98 - MISCELLANEOUS REVENUE Total:	70,000.00	70,000.00	5,824.17	36,329.99	33,670.01
Department: 40 - REVENUES Total:	6,551,000.00	6,551,000.00	554,604.77	3,220,798.09	3,330,201.91
Revenue Total:	6,551,000.00	6,551,000.00	554,604.77	3,220,798.09	3,330,201.91
Expense					
Department: 45 - WATER & SEWER					
Category: 30 - SALARIES, WAGES, & BENEFITS					
02-45-3001 SALARIES	249,644.23	249,644.23	19,727.80	153,314.96	96,329.27
02-45-3003 LONGEVITY	480.00	480.00	9.24	73.59	406.41
02-45-3007 OVERTIME	30,000.00	30,000.00	1,265.82	10,887.71	19,112.29
02-45-3010 INCENTIVES	3,239.86	3,239.86	415.36	2,956.97	282.89
02-45-3051 FICA/MEDICARE TAXES	21,677.35	21,677.35	1,622.81	12,767.36	8,909.99
02-45-3052 WORKMEN'S COMPENSATION	3,711.00	3,711.00	0.00	4,051.06	-340.06
02-45-3053 UNEMPLOYMENT INSURANCE	468.00	468.00	0.00	435.95	32.05
02-45-3054 RETIREMENT	46,840.08	46,840.08	3,540.44	27,519.63	19,320.45
02-45-3055 HEALTH INSURANCE	29,398.32	29,398.32	2,637.96	18,995.04	10,403.28
02-45-3056 LIFE INS	428.00	428.00	28.58	206.56	221.44
02-45-3057 DENTAL	1,991.52	1,991.52	189.92	1,426.35	565.17
02-45-3058 LONG-TERM DISABILITY	436.88	436.88	51.41	400.00	36.88
02-45-3060 VISION INSURANCE	544.32	544.32	32.54	244.57	299.75
Category: 30 - SALARIES, WAGES, & BENEFITS Total:	388,859.56	388,859.56	29,521.88	233,279.75	155,579.81
Category: 35 - SUPPLIES					
02-45-3502 POSTAGE/FREIGHT/DEL. FEE	13,000.00	13,000.00	604.16	12,044.71	955.29
02-45-3503 OFFICE SUPPLIES	2,000.00	2,000.00	325.00	2,862.59	-862.59
02-45-3504 WEARING APPAREL	5,000.00	5,000.00	0.00	1,396.39	3,603.61
02-45-3506 CHEMICALS	41,000.00	41,000.00	3,268.53	20,150.44	20,849.56
02-45-3510 BOOKS & PERIODICALS	600.00	600.00	0.00	0.00	600.00
02-45-3520 FOOD	3,000.00	3,000.00	0.00	2,345.99	654.01
02-45-3523 TOOLS/EQUIPMENT	5,000.00	5,000.00	0.00	1,463.60	3,536.40
02-45-3534 PARTS AND MATERIALS	30,000.00	30,000.00	42.45	7,221.21	22,778.79
02-45-3535 SHOP SUPPLIES	2,000.00	2,000.00	659.45	849.05	1,150.95
Category: 35 - SUPPLIES Total:	101,600.00	101,600.00	4,899.59	48,333.98	53,266.02
Category: 40 - MAINTENANCE--BLDGS, STRUC					
02-45-4001 BUILDINGS AND GROUNDS	7,000.00	7,000.00	3,990.00	4,169.97	2,830.03
02-45-4040 WATER SYSTEM EMERGENCY	120,000.00	120,000.00	0.00	20,800.00	99,200.00
02-45-4041 WATER SYSTEM MAINTENANCE	80,000.00	80,000.00	7,857.00	54,074.11	25,925.89
02-45-4042 SEWER SYSTEM MAINTENANCE	20,000.00	20,000.00	0.00	310.00	19,690.00
02-45-4043 WATER PLANTS MAINTENANCE	26,800.00	26,800.00	1,755.62	10,427.48	16,372.52

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
02-45-4044	LIFT STATIONS MAINTENANCE	22,400.00	22,400.00	341.70	12,057.67	10,342.33
02-45-4045	SEWER PLANT MAINTENANCE	40,000.00	40,000.00	11,725.53	46,699.47	-6,699.47
Category: 40 - MAINTENANCE--BLDGS, STRUC Total:		316,200.00	316,200.00	25,669.85	148,538.70	167,661.30
Category: 45 - MAINTENANCE						
02-45-4050	SEWER SYSTEM EMERGENCY	30,000.00	30,000.00	4,061.25	25,747.61	4,252.39
02-45-4051	WATER PLANT EMERGENCY	40,200.00	40,200.00	0.00	12,195.60	28,004.40
02-45-4052	SEWER PLANT EMERGENCY	60,000.00	60,000.00	0.00	11,195.00	48,805.00
02-45-4053	LIFT STATION EMERGENCY	33,600.00	33,600.00	0.00	4,932.50	28,667.50
02-45-4504	COMPUTER SOFTWARE	1,000.00	1,000.00	0.00	3,033.00	-2,033.00
02-45-4520	AUTO REPAIR/OUTSOURCED	2,000.00	2,000.00	0.00	0.00	2,000.00
Category: 45 - MAINTENANCE Total:		166,800.00	166,800.00	4,061.25	57,103.71	109,696.29
Category: 50 - SERVICES						
02-45-5012	PRINTING	1,800.00	1,800.00	0.00	0.00	1,800.00
02-45-5015	LAB TESTS	35,000.00	35,000.00	2,148.44	16,775.80	18,224.20
02-45-5017	UTILITIES	142,500.00	142,500.00	9,593.35	55,356.53	87,143.47
02-45-5019	W.O.B. DISPOSAL-O&M CONTR	350,000.00	350,000.00	39,344.55	223,502.00	126,498.00
02-45-5020	COMMUNICATIONS	8,276.00	8,276.00	2,601.93	6,888.27	1,387.73
02-45-5022	RENTAL OF EQUIPMENT	1,500.00	1,500.00	0.00	0.00	1,500.00
02-45-5027	MEMBERSHIPS	1,000.00	1,000.00	0.00	58.75	941.25
02-45-5029	TRAVEL/TRAINING	10,000.00	10,000.00	0.00	2,688.20	7,311.80
Category: 50 - SERVICES Total:		550,076.00	550,076.00	53,688.27	305,269.55	244,806.45
Category: 54 - SUNDRY						
02-45-5405	PERMITS, FEES, CREDIT CD FEES	53,000.00	53,000.00	16,898.71	34,217.28	18,782.72
02-45-5411	HOUSTON WATER - PURCHASED	1,800,000.00	1,800,000.00	43,963.78	1,028,904.78	771,095.22
02-45-5412	NHCRWA WATER PURCHASED	550,000.00	550,000.00	19,622.20	65,932.20	484,067.80
Category: 54 - SUNDRY Total:		2,403,000.00	2,403,000.00	80,484.69	1,129,054.26	1,273,945.74
Category: 55 - PROFESSIONAL SERVICES						
02-45-5501	AUDITS/CONTRACTS/STUDIES	10,000.00	10,000.00	10,000.00	10,000.00	0.00
02-45-5510	ENGINEERING SERVICES	100,000.00	100,000.00	0.00	0.00	100,000.00
02-45-5515	CONSULTANT SERVICES	100,000.00	100,000.00	2,229.90	16,173.72	83,826.28
Category: 55 - PROFESSIONAL SERVICES Total:		210,000.00	210,000.00	12,229.90	26,173.72	183,826.28
Category: 60 - OTHER SERVICES						
02-45-6001	INSURANCE-VEHICLES	16,100.00	16,100.00	0.00	21,671.13	-5,571.13
02-45-6003	LIABILITY-FIRE & CASUALTY	14,520.00	14,520.00	0.00	20,432.14	-5,912.14
Category: 60 - OTHER SERVICES Total:		30,620.00	30,620.00	0.00	42,103.27	-11,483.27
Category: 97 - INTERFUND ACTIVITY						
02-45-9751	TRANSFER TO GENERAL FUND	650,000.00	650,000.00	0.00	325,000.00	325,000.00
02-45-9753	TRANSFER TO DEBT SERVICE FUND	795,379.00	795,379.00	0.00	501,363.32	294,015.68
02-45-9772	TECHNOLOGY USER FEE	1,680.00	1,680.00	0.00	840.00	840.00
02-45-9791	EQUIPMENT USER FEE	115,904.00	115,904.00	0.00	57,952.00	57,952.00
Category: 97 - INTERFUND ACTIVITY Total:		1,562,963.00	1,562,963.00	0.00	885,155.32	677,807.68
Department: 45 - WATER & SEWER Total:		5,730,118.56	5,730,118.56	210,555.43	2,875,012.26	2,855,106.30
Department: 46 - UTILITY CAPITAL PROJECT						
Category: 70 - CAPITAL IMPROVEMENTS						
02-46-7080	AUTOCNTRL-SCADA	0.00	0.00	0.00	3,960.18	-3,960.18
02-46-7100	WATER PLANT - WEST ROAD	0.00	0.00	0.00	53,902.18	-53,902.18
02-46-7130	LIFT STATION REHABILITATION REPAIR	0.00	0.00	0.00	223,256.57	-223,256.57
02-46-7135	WATER VALVE, EXERCISE, REPAIR	200,000.00	200,000.00	0.00	5,500.00	194,500.00
02-46-7143	CASTLEBRIDGE AERATION	200,000.00	200,000.00	0.00	0.00	200,000.00
02-46-7148	CASTLEBRIDGE BLOWER SYSTEM	389,000.00	389,000.00	0.00	0.00	389,000.00
02-46-7153	CASTLEBRIDGE SITE	4,000.00	4,000.00	0.00	0.00	4,000.00
02-46-7157	SEATTLE WP GROUND STORAGE TANK	272,000.00	272,000.00	0.00	0.00	272,000.00
02-46-7167	SEATTLE WP SITE	4,000.00	4,000.00	0.00	0.00	4,000.00
02-46-7174	VILLAGE WP BOOSTER PUMPS	12,000.00	12,000.00	0.00	0.00	12,000.00
02-46-7181	VILLAGE WP SITE	4,000.00	4,000.00	0.00	0.00	4,000.00
02-46-7185	WEST WP GROUND STORAGE TANK	220,000.00	220,000.00	0.00	0.00	220,000.00
02-46-7186	WEST WP HPT TANK	85,000.00	85,000.00	0.00	0.00	85,000.00

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
02-46-7188	WEST WP BOOSTER PUMPS	75,000.00	75,000.00	0.00	0.00	75,000.00
02-46-7195	WEST WP SITE	4,000.00	4,000.00	0.00	0.00	4,000.00
02-46-7203	WASTEWATER COLLECTION INSPECTION	200,000.00	200,000.00	0.00	0.00	200,000.00
02-46-7204	WASTEWATER COLLECTION REPAIR/REHAB	200,000.00	200,000.00	0.00	0.00	200,000.00
02-46-7206	RIO GRANDE LIFT STATION	75,000.00	75,000.00	0.00	0.00	75,000.00
02-46-7207	TAHOE LIFT STATION	374,000.00	374,000.00	0.00	0.00	374,000.00
Category: 70 - CAPITAL IMPROVEMENTS Total:		2,318,000.00	2,318,000.00	0.00	286,618.93	2,031,381.07
Department: 46 - UTILITY CAPITAL PROJECT Total:		2,318,000.00	2,318,000.00	0.00	286,618.93	2,031,381.07
Expense Total:		8,048,118.56	8,048,118.56	210,555.43	3,161,631.19	4,886,487.37
Fund: 02 - UTILITY FUND Surplus (Deficit):		-1,497,118.56	-1,497,118.56	344,049.34	59,166.90	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 04 - IMPACT FEE FUND					
Revenue					
Department: 43 - REVENUES					
Category: 85 - FEE & CHARGES FOR SERVICE					
04-43-8547 WATER DISTRIBUTION	50,000.00	50,000.00	0.00	157.50	49,842.50
04-43-8548 SEWER PLANT CAPACITY	25,000.00	25,000.00	0.00	21.00	24,979.00
Category: 85 - FEE & CHARGES FOR SERVICE Total:	75,000.00	75,000.00	0.00	178.50	74,821.50
Category: 96 - INTEREST EARNED					
04-43-9601 INTEREST EARNED	48,000.00	48,000.00	3,206.17	24,156.64	23,843.36
Category: 96 - INTEREST EARNED Total:	48,000.00	48,000.00	3,206.17	24,156.64	23,843.36
Department: 43 - REVENUES Total:	123,000.00	123,000.00	3,206.17	24,335.14	98,664.86
Revenue Total:	123,000.00	123,000.00	3,206.17	24,335.14	98,664.86
Expense					
Department: 45 - WATER & SEWER					
Category: 55 - PROFESSIONAL SERVICES					
04-45-5515 CONSULTANT SERVICES	70,000.00	70,000.00	0.00	39,116.06	30,883.94
Category: 55 - PROFESSIONAL SERVICES Total:	70,000.00	70,000.00	0.00	39,116.06	30,883.94
Department: 45 - WATER & SEWER Total:	70,000.00	70,000.00	0.00	39,116.06	30,883.94
Expense Total:	70,000.00	70,000.00	0.00	39,116.06	30,883.94
Fund: 04 - IMPACT FEE FUND Surplus (Deficit):	53,000.00	53,000.00	3,206.17	-14,780.92	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 11 - GOLF COURSE FUND						
Revenue						
Department: 80 - REVENUES						
Category: 85 - FEE & CHARGES FOR SERVICE						
11-80-8551	GREEN FEES	1,750,000.00	1,776,000.00	202,570.37	1,051,858.06	724,141.94
11-80-8553	RANGE FEES	233,000.00	243,000.00	27,277.76	151,360.62	91,639.38
11-80-8554	CLUB RENTALS	12,000.00	14,000.00	1,750.00	8,000.00	6,000.00
11-80-8555	TOURNAMENT GREENS FEES	205,000.00	255,000.00	43,866.85	240,450.58	14,549.42
11-80-8556	SIMULATOR RENTAL	110,000.00	110,000.00	7,594.78	49,410.61	60,589.39
11-80-8557	SIMULATOR EVENT RENTAL	10,000.00	10,000.00	100.00	1,332.00	8,668.00
11-80-8558	CONVENTION CTR RENTAL	10,000.00	24,200.00	5,076.00	17,649.00	6,551.00
11-80-8560	MISCELLANEOUS FEES	40,000.00	40,000.00	3,195.00	23,140.00	16,860.00
11-80-8567	MERCHANDISE	240,000.00	240,000.00	23,556.06	147,954.30	92,045.70
11-80-8568	SPECIAL ORDER MERCHANDISE	45,000.00	45,000.00	2,542.39	14,685.22	30,314.78
11-80-8572	CONCESSION FEES	90,000.00	90,000.00	8,215.82	49,812.14	40,187.86
11-80-8575	MEMBERSHIPS	60,000.00	62,000.00	4,286.00	34,305.00	27,695.00
11-80-8578	MISC UNREDEEMED BOOK CREDIT	0.00	0.00	0.00	804.58	-804.58
11-80-8579	CASH OVER/UNDER	0.00	0.00	7.79	503.44	-503.44
Category: 85 - FEE & CHARGES FOR SERVICE Total:		2,805,000.00	2,909,200.00	330,038.82	1,791,265.55	1,117,934.45
Category: 96 - INTEREST EARNED						
11-80-9601	INTEREST EARNED	6,000.00	6,000.00	1,410.81	7,253.64	-1,253.64
Category: 96 - INTEREST EARNED Total:		6,000.00	6,000.00	1,410.81	7,253.64	-1,253.64
Category: 98 - MISCELLANEOUS REVENUE						
11-80-9899	MISCELLANEOUS REVENUE	0.00	0.00	837.89	5,596.29	-5,596.29
Category: 98 - MISCELLANEOUS REVENUE Total:		0.00	0.00	837.89	5,596.29	-5,596.29
Department: 80 - REVENUES Total:		2,811,000.00	2,915,200.00	332,287.52	1,804,115.48	1,111,084.52
Revenue Total:		2,811,000.00	2,915,200.00	332,287.52	1,804,115.48	1,111,084.52
Expense						
Department: 81 - CLUB HOUSE						
Category: 30 - SALARIES, WAGES, & BENEFITS						
11-81-3001	SALARIES	358,510.74	358,510.74	27,611.83	198,091.44	160,419.30
11-81-3002	WAGES	181,000.00	181,000.00	17,366.75	116,736.18	64,263.82
11-81-3003	LONGEVITY	2,400.00	2,400.00	163.85	1,128.77	1,271.23
11-81-3007	OVERTIME	13,000.00	13,000.00	617.75	3,547.61	9,452.39
11-81-3051	FICA/MEDICARE TAXES	42,450.67	42,450.67	3,418.35	23,835.46	18,615.21
11-81-3052	WORKMEN'S COMPENSATION	5,235.00	5,235.00	0.00	5,911.78	-676.78
11-81-3053	UNEMPLOYMENT INSURANCE	819.00	819.00	149.00	1,744.11	-925.11
11-81-3054	RETIREMENT	61,807.45	61,807.45	4,606.67	32,603.46	29,203.99
11-81-3055	INSURANCE	80,984.90	80,984.90	4,740.10	38,149.92	42,834.98
11-81-3056	LIFE INS	535.00	535.00	43.00	321.04	213.96
11-81-3057	DENTAL INSURANCE	5,522.16	5,522.16	314.96	2,649.52	2,872.64
11-81-3058	LONG-TERM DISABILITY	627.39	627.39	70.71	517.04	110.35
11-81-3060	VISION INSURANCE	1,003.68	1,003.68	59.84	527.25	476.43
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		753,895.99	753,895.99	59,162.81	425,763.58	328,132.41
Category: 34 - COST OF SALES						
11-81-3401	MERCHANDISE	156,400.00	156,400.00	30,467.40	114,007.46	42,392.54
11-81-3415	RANGE BALLS	17,500.00	17,500.00	3,750.00	18,095.36	-595.36
11-81-3416	RENTAL CLUBS	8,000.00	8,000.00	4,764.54	5,224.61	2,775.39
11-81-3419	SPECIAL ORDER MERCHANDISE	32,400.00	32,400.00	1,597.16	10,836.36	21,563.64
Category: 34 - COST OF SALES Total:		214,300.00	214,300.00	40,579.10	148,163.79	66,136.21
Category: 35 - SUPPLIES						
11-81-3502	POSTAGE/FREIGHT/DEL.FEE	600.00	600.00	0.00	346.86	253.14
11-81-3503	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	3,679.92	1,320.08
11-81-3504	WEARING APPAREL	3,500.00	3,500.00	285.33	158.04	3,341.96
11-81-3509	REPLACEMENT OF LOSS-BURGLARY	0.00	0.00	0.00	770.00	-770.00
11-81-3510	BOOKS & PERIODICALS	500.00	500.00	0.00	55.44	444.56
11-81-3523	TOOLS/EQUIPMENT	1,000.00	1,000.00	0.00	181.78	818.22

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
11-81-3605	MISCELLANEOUS SERVICE FEES	7,000.00	7,000.00	0.00	8,662.00	-1,662.00
	Category: 35 - SUPPLIES Total:	17,600.00	17,600.00	285.33	13,854.04	3,745.96
	Category: 45 - MAINTENANCE					
11-81-4501	FURN, FIXTURE/EPT MAINTENANCE	1,500.00	1,500.00	0.00	0.00	1,500.00
11-81-4504	COMPUTER SOFTWARE	6,300.00	6,300.00	0.00	0.00	6,300.00
11-81-4520	EQUIPMENT MAINTENANCE/OUTSOURC	750.00	750.00	0.00	0.00	750.00
11-81-4599	MISCELLANEOUS EQUIPMENT	1,200.00	1,200.00	0.00	379.82	820.18
	Category: 45 - MAINTENANCE Total:	9,750.00	9,750.00	0.00	379.82	9,370.18
	Category: 50 - SERVICES					
11-81-5012	PRINTING	4,500.00	4,500.00	0.00	1,172.00	3,328.00
11-81-5020	COMMUNICATIONS	8,680.00	8,680.00	644.13	6,219.56	2,460.44
11-81-5023	LEASE EQUIPMENT	3,250.00	3,250.00	-1,388.62	-1,388.62	4,638.62
11-81-5027	MEMBERSHIPS/SUBSCRIPTIONS	2,500.00	2,500.00	0.00	526.44	1,973.56
11-81-5029	TRAVEL/TRAINING	5,000.00	5,000.00	0.00	0.00	5,000.00
11-81-5043	ADVERTISING/PROMOTION	25,000.00	29,200.00	7,684.34	18,034.32	11,165.68
	Category: 50 - SERVICES Total:	48,930.00	53,130.00	6,939.85	24,563.70	28,566.30
	Category: 54 - SUNDRY					
11-81-5405	CREDIT CARD CHARGES	70,000.00	70,000.00	9,497.89	48,103.39	21,896.61
11-81-5410	SECURITY	5,600.00	5,600.00	0.00	0.00	5,600.00
11-81-5413	TOURNAMENT FEES EXPENSE	1,800.00	1,800.00	0.00	9,595.59	-7,795.59
11-81-5498	MISCELLANEOUS EXPENSE	3,000.00	3,000.00	0.00	142.52	2,857.48
	Category: 54 - SUNDRY Total:	80,400.00	80,400.00	9,497.89	57,841.50	22,558.50
	Category: 55 - PROFESSIONAL SERVICES					
11-81-5515	CONSULTANT FEES	4,400.00	4,400.00	0.00	0.00	4,400.00
	Category: 55 - PROFESSIONAL SERVICES Total:	4,400.00	4,400.00	0.00	0.00	4,400.00
	Category: 60 - OTHER SERVICES					
11-81-6003	LIABILITY-FIRE & CASUALTY INSR	35,000.00	35,000.00	0.00	49,945.25	-14,945.25
	Category: 60 - OTHER SERVICES Total:	35,000.00	35,000.00	0.00	49,945.25	-14,945.25
	Category: 97 - INTERFUND ACTIVITY					
11-81-9772	TECHNOLOGY USER FEE	5,250.00	5,250.00	0.00	2,625.00	2,625.00
	Category: 97 - INTERFUND ACTIVITY Total:	5,250.00	5,250.00	0.00	2,625.00	2,625.00
	Department: 81 - CLUB HOUSE Total:	1,169,525.99	1,173,725.99	116,464.98	723,136.68	450,589.31
	Department: 82 - COURSE MAINTENANCE					
	Category: 30 - SALARIES, WAGES, & BENEFITS					
11-82-3001	SALARIES AND	401,876.21	401,876.21	26,631.80	202,104.61	199,771.60
11-82-3002	WAGES	36,000.00	36,000.00	1,800.00	8,029.34	27,970.66
11-82-3003	LONGEVITY	1,800.00	1,800.00	101.58	715.67	1,084.33
11-82-3007	OVERTIME	5,000.00	5,000.00	624.62	2,242.79	2,757.21
11-82-3051	FICA/MEDICARE TAXES	31,263.73	31,263.73	2,163.33	15,817.90	15,445.83
11-82-3052	WORKMEN'S COMPENSATION	6,543.00	6,543.00	0.00	7,389.72	-846.72
11-82-3053	UNEMPLOYMENT INSURANCE	819.00	819.00	12.60	790.14	28.86
11-82-3054	RETIREMENT	67,554.18	67,554.18	4,522.25	33,481.00	34,073.18
11-82-3055	INSURANCE	101,378.21	101,378.21	6,850.54	48,867.42	52,510.79
11-82-3056	LIFE INS	749.00	749.00	57.24	407.75	341.25
11-82-3057	DENTAL	7,130.64	7,130.64	475.44	3,527.43	3,603.21
11-82-3058	LONG-TERM DISABILITY	703.28	703.28	65.95	514.35	188.93
11-82-3060	VISION INSURANCE	1,364.40	1,364.40	97.80	723.04	641.36
	Category: 30 - SALARIES, WAGES, & BENEFITS Total:	662,181.65	662,181.65	43,403.15	324,611.16	337,570.49
	Category: 35 - SUPPLIES					
11-82-3503	OFFICE SUPPLIES	500.00	500.00	0.00	229.17	270.83
11-82-3504	WEARING APPAREL	3,200.00	3,200.00	0.00	959.17	2,240.83
11-82-3506	CHEMICALS	1,000.00	1,000.00	128.00	128.00	872.00
11-82-3514	FUEL & OIL	21,500.00	21,500.00	3,991.64	15,944.35	5,555.65
11-82-3520	FOOD/WATER	750.00	750.00	0.00	665.65	84.35
11-82-3523	TOOLS/EQUIPMENT	4,500.00	4,500.00	749.73	3,186.92	1,313.08
11-82-3526	MINOR EQUIPMENT	3,500.00	3,500.00	0.00	583.43	2,916.57

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
11-82-3527	AGGREGATES	18,000.00	18,000.00	583.53	8,360.58	9,639.42
11-82-3530	PESTICIDES	63,000.00	63,000.00	0.00	59,047.10	3,952.90
11-82-3533	FERTILIZERS	55,000.00	55,000.00	10,833.58	33,338.71	21,661.29
11-82-3535	GROUND/SHOP SUPPLIES	5,000.00	5,000.00	593.88	3,305.75	1,694.25
11-82-3536	LANDSCAPING MATERIALS	8,000.00	8,000.00	1,206.19	3,759.59	4,240.41
11-82-3538	COURSE SUPPLIES	4,000.00	4,000.00	317.44	2,791.70	1,208.30
11-82-3539	GOLF COURSE ACCESSORIES	4,500.00	4,500.00	4,411.89	8,805.84	-4,305.84
11-82-3542	FIRST AID	750.00	750.00	0.00	0.00	750.00
Category: 35 - SUPPLIES Total:		193,200.00	193,200.00	22,815.88	141,105.96	52,094.04
Category: 40 - MAINTENANCE--BLDGS, STRUC						
11-82-4041	WATER WELL MAINTENANCE	2,500.00	2,500.00	0.00	0.00	2,500.00
11-82-4046	PARKING LOT MAINTENANCE	1,500.00	1,500.00	0.00	0.00	1,500.00
Category: 40 - MAINTENANCE--BLDGS, STRUC Total:		4,000.00	4,000.00	0.00	0.00	4,000.00
Category: 45 - MAINTENANCE						
11-82-4505	IRRIGATION EQUIPMENT	12,500.00	12,500.00	3,655.34	1,984.00	10,516.00
11-82-4520	GROUNDS OUTSOURCED	34,500.00	34,500.00	350.00	350.00	34,150.00
11-82-4599	MISCELLANEOUS EQUIPMENT	6,000.00	6,000.00	0.00	43.98	5,956.02
Category: 45 - MAINTENANCE Total:		53,000.00	53,000.00	4,005.34	2,377.98	50,622.02
Category: 50 - SERVICES						
11-82-5022	RENTAL EQUIPMENT	2,000.00	2,000.00	258.00	1,806.00	194.00
11-82-5027	MEMBERSHIPS/SUBSCRIPTIONS	1,280.00	1,280.00	0.00	800.00	480.00
11-82-5029	TRAVEL/TRAINING	5,000.00	5,000.00	0.00	4,319.51	680.49
Category: 50 - SERVICES Total:		8,280.00	8,280.00	258.00	6,925.51	1,354.49
Category: 54 - SUNDRY						
11-82-5405	PERMITS & FEES	500.00	500.00	0.00	0.00	500.00
11-82-5412	WATER AUTHORITY FEES	10,000.00	10,000.00	0.00	0.00	10,000.00
Category: 54 - SUNDRY Total:		10,500.00	10,500.00	0.00	0.00	10,500.00
Category: 55 - PROFESSIONAL SERVICES						
11-82-5508	SANITARY/TRASH SERVICES	2,000.00	2,000.00	0.00	0.00	2,000.00
11-82-5530	PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	0.00	1,000.00
Category: 55 - PROFESSIONAL SERVICES Total:		3,000.00	3,000.00	0.00	0.00	3,000.00
Category: 97 - INTERFUND ACTIVITY						
11-82-9772	TECHNOLOGY USER FEE	700.00	700.00	0.00	350.00	350.00
11-82-9773	COMP. EQUIPMENT USER FEE	700.00	700.00	0.00	0.00	700.00
11-82-9791	EQUIPMENT USER FEE	375.00	375.00	0.00	0.00	375.00
Category: 97 - INTERFUND ACTIVITY Total:		1,775.00	1,775.00	0.00	350.00	1,425.00
Department: 82 - COURSE MAINTENANCE Total:		935,936.65	935,936.65	70,482.37	475,370.61	460,566.04
Department: 83 - BUILDING MAINTENANCE						
Category: 35 - SUPPLIES						
11-83-3517	JANITORIAL SUPPLIES	15,000.00	15,000.00	0.00	9,896.83	5,103.17
11-83-3523	TOOLS/EQUIPMENT	600.00	600.00	0.00	165.02	434.98
Category: 35 - SUPPLIES Total:		15,600.00	15,600.00	0.00	10,061.85	5,538.15
Category: 40 - MAINTENANCE--BLDGS, STRUC						
11-83-4001	BUILDINGS & GROUNDS	10,000.00	10,000.00	0.00	2,710.99	7,289.01
Category: 40 - MAINTENANCE--BLDGS, STRUC Total:		10,000.00	10,000.00	0.00	2,710.99	7,289.01
Category: 45 - MAINTENANCE						
11-83-4501	FURN.FIXTURES, OFF EQUIP	2,500.00	2,500.00	0.00	1,935.62	564.38
Category: 45 - MAINTENANCE Total:		2,500.00	2,500.00	0.00	1,935.62	564.38
Category: 50 - SERVICES						
11-83-5017	UTILITIES	40,000.00	40,000.00	3,633.09	22,677.60	17,322.40
Category: 50 - SERVICES Total:		40,000.00	40,000.00	3,633.09	22,677.60	17,322.40
Category: 55 - PROFESSIONAL SERVICES						
11-83-5531	PEST CONTROL SERVICES	5,000.00	5,000.00	0.00	2,401.85	2,598.15
Category: 55 - PROFESSIONAL SERVICES Total:		5,000.00	5,000.00	0.00	2,401.85	2,598.15
Department: 83 - BUILDING MAINTENANCE Total:		73,100.00	73,100.00	3,633.09	39,787.91	33,312.09

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 87 - GC CAPITAL IMPROVEMENT					
Category: 70 - CAPITAL IMPROVEMENTS					
11-87-7010 CAPITAL IMPROVEMENT	120,000.00	220,000.00	58,205.03	123,040.88	96,959.12
Category: 70 - CAPITAL IMPROVEMENTS Total:	120,000.00	220,000.00	58,205.03	123,040.88	96,959.12
Department: 87 - GC CAPITAL IMPROVEMENT Total:	120,000.00	220,000.00	58,205.03	123,040.88	96,959.12
Department: 88 - EQUIPMENT MAINTENANCE					
Category: 30 - SALARIES, WAGES, & BENEFITS					
11-88-3001 SALARIES AND WAGES	52,917.28	52,917.28	4,189.92	29,728.02	23,189.26
11-88-3003 LONGEVITY	780.00	780.00	55.38	399.53	380.47
11-88-3007 OVERTIME	1,000.00	1,000.00	474.11	1,872.00	-872.00
11-88-3051 FICA/MEDICARE TAXES	4,184.34	4,184.34	358.76	2,431.58	1,752.76
11-88-3052 WORKMEN'S COMPENSATION	1,309.00	1,309.00	0.00	1,477.94	-168.94
11-88-3053 UNEMPLOYMENT INSURANCE	117.00	117.00	0.00	90.28	26.72
11-88-3054 RETIREMENT	9,041.46	9,041.46	780.12	5,224.90	3,816.56
11-88-3055 HEALTH INSURANCE	7,349.58	7,349.58	564.62	4,059.40	3,290.18
11-88-3056 LIFE INS	107.00	107.00	7.16	51.65	55.35
11-88-3057 DENTAL	497.88	497.88	38.30	287.25	210.63
11-88-3058 LONG TERM DISABILITY	92.61	92.61	10.94	77.59	15.02
11-88-3060 VISION INSURANCE	136.08	136.08	10.46	78.45	57.63
Category: 30 - SALARIES, WAGES, & BENEFITS Total:	77,532.23	77,532.23	6,489.77	45,778.59	31,753.64
Category: 35 - SUPPLIES					
11-88-3504 WEARING APPAREL	500.00	500.00	0.00	0.00	500.00
11-88-3514 FUEL & OIL	1,700.00	1,700.00	0.00	1,352.35	347.65
11-88-3523 TOOLS/EQUIPMENT	3,500.00	3,500.00	0.00	251.68	3,248.32
11-88-3526 MINOR EQUIPMENT	500.00	500.00	0.00	0.00	500.00
11-88-3529 REPAIR PARTS	20,000.00	20,000.00	2,072.19	16,472.27	3,527.73
11-88-3535 GROUND/SHOP SUPPLIES	2,200.00	2,200.00	686.90	1,858.04	341.96
11-88-3542 FIRST AID	250.00	250.00	0.00	0.00	250.00
Category: 35 - SUPPLIES Total:	28,650.00	28,650.00	2,759.09	19,934.34	8,715.66
Category: 45 - MAINTENANCE					
11-88-4506 CART MAINTENANCE	8,000.00	8,000.00	1,219.42	4,993.76	3,006.24
11-88-4599 MISC EQUIPMENT MAINT.	5,000.00	5,000.00	0.00	0.00	5,000.00
Category: 45 - MAINTENANCE Total:	13,000.00	13,000.00	1,219.42	4,993.76	8,006.24
Category: 50 - SERVICES					
11-88-5029 TRAVEL/TRAINING	1,000.00	1,000.00	0.00	0.00	1,000.00
Category: 50 - SERVICES Total:	1,000.00	1,000.00	0.00	0.00	1,000.00
Category: 97 - INTERFUND ACTIVITY					
11-88-9791 EQUIPMENT USER FEE	357,480.00	357,480.00	0.00	178,740.00	178,740.00
Category: 97 - INTERFUND ACTIVITY Total:	357,480.00	357,480.00	0.00	178,740.00	178,740.00
Department: 88 - EQUIPMENT MAINTENANCE Total:	477,662.23	477,662.23	10,468.28	249,446.69	228,215.54
Expense Total:	2,776,224.87	2,880,424.87	259,253.75	1,610,782.77	1,269,642.10
Fund: 11 - GOLF COURSE FUND Surplus (Deficit):	34,775.13	34,775.13	73,033.77	193,332.71	
Total Surplus (Deficit):	-1,409,343.43	-1,409,343.43	420,289.28	237,718.69	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Group Summary

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 02 - UTILITY FUND					
Revenue					
Department: 40 - REVENUES					
85 - FEE & CHARGES FOR SERVICE	6,337,000.00	6,337,000.00	545,478.05	3,155,698.26	3,181,301.74
96 - INTEREST EARNED	144,000.00	144,000.00	3,302.55	28,769.84	115,230.16
98 - MISCELLANEOUS REVENUE	70,000.00	70,000.00	5,824.17	36,329.99	33,670.01
Department: 40 - REVENUES Total:	6,551,000.00	6,551,000.00	554,604.77	3,220,798.09	3,330,201.91
Revenue Total:	6,551,000.00	6,551,000.00	554,604.77	3,220,798.09	3,330,201.91
Expense					
Department: 45 - WATER & SEWER					
30 - SALARIES, WAGES, & BENEFITS	388,859.56	388,859.56	29,521.88	233,279.75	155,579.81
35 - SUPPLIES	101,600.00	101,600.00	4,899.59	48,333.98	53,266.02
40 - MAINTENANCE--BLDGS, STRUC	316,200.00	316,200.00	25,669.85	148,538.70	167,661.30
45 - MAINTENANCE	166,800.00	166,800.00	4,061.25	57,103.71	109,696.29
50 - SERVICES	550,076.00	550,076.00	53,688.27	305,269.55	244,806.45
54 - SUNDRY	2,403,000.00	2,403,000.00	80,484.69	1,129,054.26	1,273,945.74
55 - PROFESSIONAL SERVICES	210,000.00	210,000.00	12,229.90	26,173.72	183,826.28
60 - OTHER SERVICES	30,620.00	30,620.00	0.00	42,103.27	-11,483.27
97 - INTERFUND ACTIVITY	1,562,963.00	1,562,963.00	0.00	885,155.32	677,807.68
Department: 45 - WATER & SEWER Total:	5,730,118.56	5,730,118.56	210,555.43	2,875,012.26	2,855,106.30
Department: 46 - UTILITY CAPITAL PROJECT					
70 - CAPITAL IMPROVEMENTS	2,318,000.00	2,318,000.00	0.00	286,618.93	2,031,381.07
Department: 46 - UTILITY CAPITAL PROJECT Total:	2,318,000.00	2,318,000.00	0.00	286,618.93	2,031,381.07
Expense Total:	8,048,118.56	8,048,118.56	210,555.43	3,161,631.19	4,886,487.37
Fund: 02 - UTILITY FUND Surplus (Deficit):	-1,497,118.56	-1,497,118.56	344,049.34	59,166.90	-1,556,285.46

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 04 - IMPACT FEE FUND					
Revenue					
Department: 43 - REVENUES					
85 - FEE & CHARGES FOR SERVICE	75,000.00	75,000.00	0.00	178.50	74,821.50
96 - INTEREST EARNED	48,000.00	48,000.00	3,206.17	24,156.64	23,843.36
Department: 43 - REVENUES Total:	123,000.00	123,000.00	3,206.17	24,335.14	98,664.86
Revenue Total:	123,000.00	123,000.00	3,206.17	24,335.14	98,664.86
Expense					
Department: 45 - WATER & SEWER					
55 - PROFESSIONAL SERVICES	70,000.00	70,000.00	0.00	39,116.06	30,883.94
Department: 45 - WATER & SEWER Total:	70,000.00	70,000.00	0.00	39,116.06	30,883.94
Expense Total:	70,000.00	70,000.00	0.00	39,116.06	30,883.94
Fund: 04 - IMPACT FEE FUND Surplus (Deficit):	53,000.00	53,000.00	3,206.17	-14,780.92	67,780.92

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 11 - GOLF COURSE FUND					
Revenue					
Department: 80 - REVENUES					
85 - FEE & CHARGES FOR SERVICE	2,805,000.00	2,909,200.00	330,038.82	1,791,265.55	1,117,934.45
96 - INTEREST EARNED	6,000.00	6,000.00	1,410.81	7,253.64	-1,253.64
98 - MISCELLANEOUS REVENUE	0.00	0.00	837.89	5,596.29	-5,596.29
Department: 80 - REVENUES Total:	2,811,000.00	2,915,200.00	332,287.52	1,804,115.48	1,111,084.52
Revenue Total:	2,811,000.00	2,915,200.00	332,287.52	1,804,115.48	1,111,084.52
Expense					
Department: 81 - CLUB HOUSE					
30 - SALARIES, WAGES, & BENEFITS	753,895.99	753,895.99	59,162.81	425,763.58	328,132.41
34 - COST OF SALES	214,300.00	214,300.00	40,579.10	148,163.79	66,136.21
35 - SUPPLIES	17,600.00	17,600.00	285.33	13,854.04	3,745.96
45 - MAINTENANCE	9,750.00	9,750.00	0.00	379.82	9,370.18
50 - SERVICES	48,930.00	53,130.00	6,939.85	24,563.70	28,566.30
54 - SUNDRY	80,400.00	80,400.00	9,497.89	57,841.50	22,558.50
55 - PROFESSIONAL SERVICES	4,400.00	4,400.00	0.00	0.00	4,400.00
60 - OTHER SERVICES	35,000.00	35,000.00	0.00	49,945.25	-14,945.25
97 - INTERFUND ACTIVITY	5,250.00	5,250.00	0.00	2,625.00	2,625.00
Department: 81 - CLUB HOUSE Total:	1,169,525.99	1,173,725.99	116,464.98	723,136.68	450,589.31
Department: 82 - COURSE MAINTENANCE					
30 - SALARIES, WAGES, & BENEFITS	662,181.65	662,181.65	43,403.15	324,611.16	337,570.49
35 - SUPPLIES	193,200.00	193,200.00	22,815.88	141,105.96	52,094.04
40 - MAINTENANCE--BLDGS, STRUC	4,000.00	4,000.00	0.00	0.00	4,000.00
45 - MAINTENANCE	53,000.00	53,000.00	4,005.34	2,377.98	50,622.02
50 - SERVICES	8,280.00	8,280.00	258.00	6,925.51	1,354.49
54 - SUNDRY	10,500.00	10,500.00	0.00	0.00	10,500.00
55 - PROFESSIONAL SERVICES	3,000.00	3,000.00	0.00	0.00	3,000.00
97 - INTERFUND ACTIVITY	1,775.00	1,775.00	0.00	350.00	1,425.00
Department: 82 - COURSE MAINTENANCE Total:	935,936.65	935,936.65	70,482.37	475,370.61	460,566.04
Department: 83 - BUILDING MAINTENANCE					
35 - SUPPLIES	15,600.00	15,600.00	0.00	10,061.85	5,538.15
40 - MAINTENANCE--BLDGS, STRUC	10,000.00	10,000.00	0.00	2,710.99	7,289.01
45 - MAINTENANCE	2,500.00	2,500.00	0.00	1,935.62	564.38
50 - SERVICES	40,000.00	40,000.00	3,633.09	22,677.60	17,322.40
55 - PROFESSIONAL SERVICES	5,000.00	5,000.00	0.00	2,401.85	2,598.15
Department: 83 - BUILDING MAINTENANCE Total:	73,100.00	73,100.00	3,633.09	39,787.91	33,312.09
Department: 87 - GC CAPITAL IMPROVEMENT					
70 - CAPITAL IMPROVEMENTS	120,000.00	220,000.00	58,205.03	123,040.88	96,959.12
Department: 87 - GC CAPITAL IMPROVEMENT Total:	120,000.00	220,000.00	58,205.03	123,040.88	96,959.12
Department: 88 - EQUIPMENT MAINTENANCE					
30 - SALARIES, WAGES, & BENEFITS	77,532.23	77,532.23	6,489.77	45,778.59	31,753.64
35 - SUPPLIES	28,650.00	28,650.00	2,759.09	19,934.34	8,715.66
45 - MAINTENANCE	13,000.00	13,000.00	1,219.42	4,993.76	8,006.24
50 - SERVICES	1,000.00	1,000.00	0.00	0.00	1,000.00
97 - INTERFUND ACTIVITY	357,480.00	357,480.00	0.00	178,740.00	178,740.00
Department: 88 - EQUIPMENT MAINTENANCE Total:	477,662.23	477,662.23	10,468.28	249,446.69	228,215.54
Expense Total:	2,776,224.87	2,880,424.87	259,253.75	1,610,782.77	1,269,642.10
Fund: 11 - GOLF COURSE FUND Surplus (Deficit):	34,775.13	34,775.13	73,033.77	193,332.71	-158,557.58
Total Surplus (Deficit):	-1,409,343.43	-1,409,343.43	420,289.28	237,718.69	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
02 - UTILITY FUND	-1,497,118.56	-1,497,118.56	344,049.34	59,166.90	-1,556,285.46
04 - IMPACT FEE FUND	53,000.00	53,000.00	3,206.17	-14,780.92	67,780.92
11 - GOLF COURSE FUND	34,775.13	34,775.13	73,033.77	193,332.71	-158,557.58
Total Surplus (Deficit):	-1,409,343.43	-1,409,343.43	420,289.28	237,718.69	



Jersey Village, TX

Income Statement

Account Summary

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 01 - GENERAL FUND						
Revenue						
Department: 10 - REVENUES						
Category: 72 - PROPERTY TAXES						
01-10-7201	CURRENT PROPERTY TAXES	8,653,743.00	8,653,743.00	53,322.43	8,416,317.02	237,425.98
01-10-7202	DELINQUENT PROPERTY TAXES	100.00	100.00	-24,651.32	-100,101.01	100,201.01
01-10-7203	PENALTY, INTEREST & COSTS	25,000.00	25,000.00	-4,246.90	28,625.36	-3,625.36
Category: 72 - PROPERTY TAXES Total:		8,678,843.00	8,678,843.00	24,424.21	8,344,841.37	334,001.63
Category: 75 - OTHER TAXES						
01-10-7511	ELECTRIC FRANCHISE	365,000.00	365,000.00	29,729.45	207,941.68	157,058.32
01-10-7512	TELEPHONE FRANCHISE	12,000.00	12,000.00	0.00	4,414.71	7,585.29
01-10-7513	GAS FRANCHISE	45,000.00	45,000.00	0.00	17,270.89	27,729.11
01-10-7514	CABLE TV FRANCHISE	79,000.00	79,000.00	0.00	29,078.12	49,921.88
01-10-7515	TELECOMMUNICATION	14,000.00	14,000.00	940.04	7,694.24	6,305.76
01-10-7621	SALES TAX	4,700,000.00	4,700,000.00	318,208.72	2,759,147.28	1,940,852.72
01-10-7631	MIXED DRINK TAX	36,000.00	36,000.00	2,923.81	21,048.78	14,951.22
Category: 75 - OTHER TAXES Total:		5,251,000.00	5,251,000.00	351,802.02	3,046,595.70	2,204,404.30
Category: 80 - FINES WARRANTS & BONDS						
01-10-8001	FINES	960,000.00	960,000.00	91,367.31	606,608.65	353,391.35
01-10-8002	TIME PAYMENT FEE-GENERAL	4,000.00	4,000.00	562.20	3,381.42	618.58
01-10-8006	OMNI FEE	4,000.00	4,000.00	336.00	2,198.00	1,802.00
Category: 80 - FINES WARRANTS & BONDS Total:		968,000.00	968,000.00	92,265.51	612,188.07	355,811.93
Category: 85 - FEE & CHARGES FOR SERVICE						
01-10-8501	GARBAGE FEES/RESIDENTIAL	100.00	100.00	0.00	0.00	100.00
01-10-8506	REC PROGRAMS	137,000.00	137,000.00	120.00	18,846.00	118,154.00
01-10-8507	AMBULANCE SERVICE FEES	285,000.00	285,000.00	21,164.37	167,835.94	117,164.06
01-10-8509	PET TAGS	500.00	500.00	20.00	185.50	314.50
01-10-8510	COIN OPERATOR FEES	187.00	187.00	0.00	150.00	37.00
01-10-8511	JERSEY VILLAGE STICKERS	20.00	20.00	8.00	44.00	-24.00
01-10-8512	RENTAL FEE	41,500.00	41,500.00	0.00	800.00	40,700.00
01-10-8513	CHILD SAFETY FEE-COUNTY	9,000.00	9,000.00	839.67	4,947.63	4,052.37
01-10-8514	FOOD & BEVERAGE FEES	500.00	500.00	0.00	0.00	500.00
01-10-8515	POLICE OFFICER FEE	200.00	200.00	0.00	0.00	200.00
01-10-8516	FARMER'S MARKET FEES	3,000.00	3,000.00	0.00	2,250.00	750.00
01-10-8517	PARK RENTALS	7,000.00	7,000.00	0.00	6,395.00	605.00
01-10-8519	FOUNDER'S DAY	12,000.00	12,000.00	2,669.00	6,204.00	5,796.00
01-10-8520	YOUTH SPORTS TRIATHLON	2,000.00	2,000.00	0.00	0.00	2,000.00
01-10-8521	FALL FROLIC	3,000.00	3,000.00	0.00	0.00	3,000.00
01-10-8580	ANTENNA ANNUAL FEES	4,700.00	4,700.00	0.00	4,660.83	39.17
01-10-9819	POLICE HOSTED TRAINING	0.00	0.00	-525.00	5,855.00	-5,855.00
01-10-9820	DEA REIMBURSEMENT	0.00	0.00	0.00	4,426.56	-4,426.56
Category: 85 - FEE & CHARGES FOR SERVICE Total:		505,707.00	505,707.00	24,296.04	222,600.46	283,106.54
Category: 90 - LICENSES & PERMITS						
01-10-9001	BUILDING PERMITS	155,000.00	155,000.00	1,949.79	248,556.13	-93,556.13
01-10-9002	PLUMBING PERMITS	15,000.00	15,000.00	1,260.00	6,505.75	8,494.25
01-10-9003	ELECTRICAL PERMITS	13,000.00	13,000.00	918.75	7,208.75	5,791.25
01-10-9004	MECHANICAL PERMITS	8,000.00	8,000.00	63.00	1,312.50	6,687.50
01-10-9006	SIGN PERMITS	14,000.00	14,000.00	336.00	6,487.86	7,512.14
01-10-9007	LIQUOR LICENSES	7,000.00	7,000.00	0.00	1,620.00	5,380.00
01-10-9011	PLANNING & ZONING APPLICATION FEES	2,000.00	2,000.00	0.00	0.00	2,000.00
01-10-9012	BURGLAR/FIRE ALARM PERMIT	4,000.00	4,000.00	-659.07	-1,733.69	5,733.69
01-10-9013	FIRE MARSHAL PERM FEES	2,000.00	2,000.00	15,139.49	15,569.59	-13,569.59

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01-10-9015	OPERATIONAL HARZADOUS PERM	0.00	0.00	60.00	300.00	-300.00
01-10-9016	HOTEL/MOTEL LICENSE PERMITS	1,000.00	1,000.00	275.00	2,085.00	-1,085.00
01-10-9017	PLAN CHECKING AND PLAN REVIEW	40,000.00	40,000.00	1,369.40	35,843.55	4,156.45
01-10-9025	INTERMODAL PERMIT FEE	0.00	0.00	3,077.54	5,241.29	-5,241.29
Category: 90 - LICENSES & PERMITS Total:		261,000.00	261,000.00	23,789.90	328,996.73	-67,996.73
Category: 96 - INTEREST EARNED						
01-10-9601	INTEREST EARNED	550,000.00	550,000.00	21,395.37	231,632.62	318,367.38
Category: 96 - INTEREST EARNED Total:		550,000.00	550,000.00	21,395.37	231,632.62	318,367.38
Category: 97 - INTERFUND ACTIVITY						
01-10-9750	CRIME CONTROL DISTRICT REIMB.	2,367,110.00	2,367,110.00	0.00	0.00	2,367,110.00
01-10-9752	TRANSFER FROM UTLY FUND	650,000.00	650,000.00	0.00	325,000.00	325,000.00
01-10-9754	TRANFER FROM MOTEL TAX FUND	68,000.00	68,000.00	0.00	34,000.00	34,000.00
01-10-9755	FIRE CONTROL PREV & EMERG REIMB	1,696,612.00	1,696,612.00	0.00	0.00	1,696,612.00
01-10-9766	GO BONDS SERIES 2024 PROJECT INSPECTI...	0.00	9,807.03	0.00	0.00	9,807.03
Category: 97 - INTERFUND ACTIVITY Total:		4,781,722.00	4,791,529.03	0.00	359,000.00	4,432,529.03
Category: 98 - MISCELLANEOUS REVENUE						
01-10-9807	DONATIONS - POLICE DEPT.	0.00	0.00	0.00	450.00	-450.00
01-10-9808	DONATION-CITY BEAUTIFICATION	0.00	0.00	0.00	1,000.00	-1,000.00
01-10-9814	FIRE/POLICE TRAIN'G-LEOSE	0.00	0.00	1,611.54	4,910.60	-4,910.60
01-10-9815	INSURANCE SETTLEMENT	0.00	0.00	11,763.88	11,763.88	-11,763.88
01-10-9816	PROPERTY LIENS/ORD VIOLATION	0.00	0.00	0.00	1,641.79	-1,641.79
01-10-9899	MISCELLANEOUS	70,000.00	70,000.00	1,333.52	22,208.92	47,791.08
Category: 98 - MISCELLANEOUS REVENUE Total:		70,000.00	70,000.00	14,708.94	41,975.19	28,024.81
Category: 99 - OTHER AGENCY REVENUES						
01-10-9904	FEMA	0.00	0.00	0.00	550,825.34	-550,825.34
01-10-9905	AMBULANCE FEES STATE GRANT	100,000.00	100,000.00	0.00	43,880.65	56,119.35
01-10-9906	LEOSE FUNDS - TRAINING GRANT	0.00	0.00	0.00	2,419.34	-2,419.34
Category: 99 - OTHER AGENCY REVENUES Total:		100,000.00	100,000.00	0.00	597,125.33	-497,125.33
Department: 10 - REVENUES Total:		21,166,272.00	21,176,079.03	552,681.99	13,784,955.47	7,391,123.56
Revenue Total:		21,166,272.00	21,176,079.03	552,681.99	13,784,955.47	7,391,123.56
Expense						
Department: 11 - ADMINISTRATIVE SERVICE						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-11-3001	SALARIES	778,053.52	820,367.67	55,450.36	474,414.51	345,953.16
01-11-3002	WAGES	22,000.00	22,000.00	2,170.75	13,833.36	8,166.64
01-11-3003	LONGEVITY	2,340.00	2,340.00	87.68	936.14	1,403.86
01-11-3010	INCENTIVES	1,799.98	1,799.98	0.00	652.74	1,147.24
01-11-3020	EMPLOYEE AWARDS/BONUS	11,500.00	11,500.00	0.00	6,227.82	5,272.18
01-11-3051	FICA/MEDICARE TAXES	61,520.80	64,692.93	4,355.06	33,819.57	30,873.36
01-11-3052	WORKMEN'S COMPENSATION	596.00	596.00	0.00	731.12	-135.12
01-11-3053	UNEMPLOYMENT INSURANCE	702.00	702.00	15.77	811.00	-109.00
01-11-3054	RETIREMENT	129,296.59	136,298.75	9,310.46	78,780.85	57,517.90
01-11-3055	HEALTH INSURANCE	66,564.08	67,637.00	5,551.02	39,143.40	28,493.60
01-11-3056	LIFE INS	535.00	535.00	35.80	265.43	269.57
01-11-3057	DENTAL INSURANCE	4,565.40	4,565.40	398.34	2,838.90	1,726.50
01-11-3058	LONG-TERM DISABILITY	1,361.59	1,361.59	146.78	1,252.66	108.93
01-11-3060	VISION INSURANCE	792.60	792.60	55.88	399.07	393.53
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		1,081,627.56	1,135,188.92	77,577.90	654,106.57	481,082.35
Category: 35 - SUPPLIES						
01-11-3502	POSTAGE/FREIGHT/DEL. FEE	150.00	150.00	0.00	0.00	150.00
01-11-3503	OFFICE SUPPLIES	4,000.00	4,000.00	0.00	1,905.59	2,094.41
01-11-3504	WEARING APPAREL	500.00	500.00	0.00	61.99	438.01
01-11-3510	BOOKS & PERIODICALS	200.00	200.00	0.00	179.04	20.96
01-11-3520	FOOD	14,000.00	14,000.00	133.95	8,527.33	5,472.67
Category: 35 - SUPPLIES Total:		18,850.00	18,850.00	133.95	10,673.95	8,176.05

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Category: 45 - MAINTENANCE						
01-11-4501	FURN.,FIXT.,& OFF. MACH.	2,000.00	2,000.00	0.00	1,005.00	995.00
Category: 45 - MAINTENANCE Total:		2,000.00	2,000.00	0.00	1,005.00	995.00
Category: 50 - SERVICES						
01-11-5001	MAYOR & COUNCIL EXPENDITURES	4,000.00	4,000.00	0.00	297.20	3,702.80
01-11-5007	RECORDS MANAGEMENT	8,000.00	8,000.00	0.00	1,540.33	6,459.67
01-11-5012	PRINTING	250.00	250.00	0.00	2,898.00	-2,648.00
01-11-5014	MEDICAL EXPENSES	10,000.00	10,000.00	0.00	4,476.00	5,524.00
01-11-5020	COMMUNICATIONS	7,580.00	7,580.00	523.39	3,777.32	3,802.68
01-11-5025	NEWSPAPER NOTICES	6,500.00	6,500.00	0.00	1,357.66	5,142.34
01-11-5026	CODIFICATIONS	7,400.00	7,400.00	0.00	954.81	6,445.19
01-11-5027	MEMBERSHIPS/SUBSCRIPTIONS	10,500.00	10,500.00	370.34	5,372.60	5,127.40
01-11-5028	TEXAS LEGISLATIVE SERVICES	1.00	1.00	0.00	0.00	1.00
01-11-5029	TRAVEL/TRAINING	23,250.00	23,250.00	0.00	2,992.71	20,257.29
01-11-5030	CAR ALLOWANCE	6,500.00	6,500.00	500.00	3,500.00	3,000.00
01-11-5041	NEWSLETTER	18,000.00	18,000.00	0.00	5,796.00	12,204.00
01-11-5044	ADVERTISING	5,000.00	5,000.00	0.00	2,297.90	2,702.10
Category: 50 - SERVICES Total:		106,981.00	106,981.00	1,393.73	35,260.53	71,720.47
Category: 54 - SUNDRY						
01-11-5401	ELECTION EXPENSE	45,000.00	45,000.00	0.00	17,696.47	27,303.53
Category: 54 - SUNDRY Total:		45,000.00	45,000.00	0.00	17,696.47	27,303.53
Category: 55 - PROFESSIONAL SERVICES						
01-11-5501	AUDITS/CONTRACTS\STUDIES	0.00	0.00	-16.50	0.00	0.00
Category: 55 - PROFESSIONAL SERVICES Total:		0.00	0.00	-16.50	0.00	0.00
Category: 60 - OTHER SERVICES						
01-11-6005	NOTARY SURETY BONDS	175.00	175.00	0.00	0.00	175.00
Category: 60 - OTHER SERVICES Total:		175.00	175.00	0.00	0.00	175.00
Category: 97 - INTERFUND ACTIVITY						
01-11-9772	TECHNOLOGY USER FEE	7,850.00	7,850.00	0.00	3,925.00	3,925.00
Category: 97 - INTERFUND ACTIVITY Total:		7,850.00	7,850.00	0.00	3,925.00	3,925.00
Department: 11 - ADMINISTRATIVE SERVICE Total:		1,262,483.56	1,316,044.92	79,089.08	722,667.52	593,377.40
Department: 12 - LEGAL/OTHER SERVICES						
Category: 50 - SERVICES						
01-12-5023	GRANTS AND INCENTIVES	1,585,000.00	1,585,000.00	0.00	457,539.06	1,127,460.94
Category: 50 - SERVICES Total:		1,585,000.00	1,585,000.00	0.00	457,539.06	1,127,460.94
Category: 55 - PROFESSIONAL SERVICES						
01-12-5502	LEGAL FEES	100,000.00	100,000.00	6,652.50	44,081.43	55,918.57
01-12-5515	CONSULTANT SERVICES	16,000.00	16,000.00	0.00	2,600.05	13,399.95
Category: 55 - PROFESSIONAL SERVICES Total:		116,000.00	116,000.00	6,652.50	46,681.48	69,318.52
Category: 60 - OTHER SERVICES						
01-12-6001	AUTOMOBILE LIABILITY	65,000.00	65,000.00	0.00	86,684.53	-21,684.53
01-12-6003	LIABILITY-FIRE & CASUALTY INSR	122,000.00	122,000.00	0.00	167,603.84	-45,603.84
01-12-6005	SURETY BONDS	566.00	566.00	0.00	565.46	0.54
Category: 60 - OTHER SERVICES Total:		187,566.00	187,566.00	0.00	254,853.83	-67,287.83
Category: 65 - CAPITAL OUTLAY						
01-12-6570	LAND ACQUISITION	4,200,000.00	4,200,000.00	0.00	4,200,701.80	-701.80
Category: 65 - CAPITAL OUTLAY Total:		4,200,000.00	4,200,000.00	0.00	4,200,701.80	-701.80
Category: 97 - INTERFUND ACTIVITY						
01-12-9760	TRANSFER TO CAPITAL IMPROVEMENTS	1,880,000.00	1,688,710.27	0.00	844,355.14	844,355.13
01-12-9772	TECHNOLOGY USER FEES	550.00	550.00	0.00	275.00	275.00
Category: 97 - INTERFUND ACTIVITY Total:		1,880,550.00	1,689,260.27	0.00	844,630.14	844,630.13
Department: 12 - LEGAL/OTHER SERVICES Total:		7,969,116.00	7,777,826.27	6,652.50	5,804,406.31	1,973,419.96
Department: 13 - INFO TECHNOLOGY						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-13-3001	SALARIES	292,522.22	292,522.22	21,878.86	157,840.35	134,681.87

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01-13-3003	LONGEVITY	840.00	840.00	50.78	366.34	473.66
01-13-3007	OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00
01-13-3010	INCENTIVES	7,000.00	7,000.00	461.54	3,230.78	3,769.22
01-13-3051	FICA/MEDICARE TAXES	23,054.21	23,054.21	1,667.22	12,020.22	11,033.99
01-13-3052	WORKMEN'S COMPENSATION	358.00	358.00	0.00	438.66	-80.66
01-13-3053	UNEMPLOYMENT INSURANCE	351.00	351.00	0.00	329.66	21.34
01-13-3054	RETIREMENT	49,815.17	49,815.17	3,755.42	26,699.35	23,115.82
01-13-3055	HEALTH INSURANCE	26,768.09	26,768.09	2,060.60	14,761.29	12,006.80
01-13-3056	LIFE INS	321.00	321.00	21.54	155.14	165.86
01-13-3057	DENTAL INSURANCE	1,935.84	1,935.84	259.82	1,947.43	-11.59
01-13-3058	LONG-TERM DISABILITY	511.91	511.91	57.96	417.49	94.42
01-13-3060	VISION INSURANCE	363.24	363.24	45.50	340.90	22.34
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		404,840.68	404,840.68	30,259.24	218,547.61	186,293.07
Category: 35 - SUPPLIES						
01-13-3502	POSTAGE/FREIGHT	500.00	500.00	0.00	0.00	500.00
01-13-3503	OFFICE SUPPLIES	250.00	250.00	0.00	114.64	135.36
01-13-3504	WEARING APPAREL	400.00	400.00	0.00	135.50	264.50
01-13-3509	COMPUTER SUPPLIES	2,200.00	2,200.00	0.00	1,586.34	613.66
01-13-3510	BOOKS & PERIODICALS	100.00	100.00	0.00	0.00	100.00
Category: 35 - SUPPLIES Total:		3,450.00	3,450.00	0.00	1,836.48	1,613.52
Category: 45 - MAINTENANCE						
01-13-4501	FURN. FIXTURES. OFF EQUIPMENT	6,314.00	6,314.00	441.11	4,212.80	2,101.20
01-13-4502	COMPUTER EQUIPMENT	9,500.00	9,500.00	153.02	7,272.01	2,227.99
01-13-4504	SOFTWARE MAINTENANCE	541,000.00	541,000.00	2,199.22	160,054.10	380,945.90
Category: 45 - MAINTENANCE Total:		556,814.00	556,814.00	2,793.35	171,538.91	385,275.09
Category: 50 - SERVICES						
01-13-5020	COMMUNICATIONS	49,780.00	49,780.00	4,830.79	27,719.60	22,060.40
01-13-5027	MEMBERSHIPS/SUBSCRIPT	1,450.00	1,450.00	0.00	1,156.42	293.58
01-13-5029	TRAVEL/TRAINING	7,600.00	7,600.00	0.00	0.00	7,600.00
Category: 50 - SERVICES Total:		58,830.00	58,830.00	4,830.79	28,876.02	29,953.98
Category: 55 - PROFESSIONAL SERVICES						
01-13-5515	CONSULTANT SERVICES	60,000.00	60,000.00	7,682.51	33,737.94	26,262.06
Category: 55 - PROFESSIONAL SERVICES Total:		60,000.00	60,000.00	7,682.51	33,737.94	26,262.06
Category: 65 - CAPITAL OUTLAY						
01-13-6573	COMPUTER EQUIPMENT	4,000.00	4,000.00	0.00	2,428.88	1,571.12
Category: 65 - CAPITAL OUTLAY Total:		4,000.00	4,000.00	0.00	2,428.88	1,571.12
Category: 97 - INTERFUND ACTIVITY						
01-13-9772	TECHNOLOGY USER FEE	88,520.00	88,520.00	0.00	44,260.00	44,260.00
Category: 97 - INTERFUND ACTIVITY Total:		88,520.00	88,520.00	0.00	44,260.00	44,260.00
Department: 13 - INFO TECHNOLOGY Total:		1,176,454.68	1,176,454.68	45,565.89	501,225.84	675,228.84
Department: 14 - PURCHASING						
Category: 35 - SUPPLIES						
01-14-3502	POSTAGE/FREIGHT	20,000.00	20,000.00	3,058.86	14,953.67	5,046.33
01-14-3503	OFFICE SUPPLIES	3,500.00	3,500.00	0.00	2,599.78	900.22
Category: 35 - SUPPLIES Total:		23,500.00	23,500.00	3,058.86	17,553.45	5,946.55
Category: 50 - SERVICES						
01-14-5022	RENTAL OF EQUIPMENT	2,675.00	2,675.00	0.00	1,605.54	1,069.46
Category: 50 - SERVICES Total:		2,675.00	2,675.00	0.00	1,605.54	1,069.46
Department: 14 - PURCHASING Total:		26,175.00	26,175.00	3,058.86	19,158.99	7,016.01
Department: 15 - ACCOUNTING SERVICES						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-15-3001	SALARIES	328,809.13	403,095.93	24,605.72	258,799.25	144,296.68
01-15-3003	LONGEVITY	1,440.00	1,440.00	13.86	488.35	951.65
01-15-3007	OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00
01-15-3051	FICA/MEDICARE TAXES	25,340.56	31,001.62	1,869.84	19,717.28	11,284.34
01-15-3052	WORKMEN'S COMPENSATION	358.00	358.00	0.00	438.66	-80.66

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01-15-3053	UNEMPLOYMENT INSURANCE	351.00	351.00	0.00	412.46	-61.46
01-15-3054	RETIREMENT	54,755.48	67,035.47	4,069.62	42,512.60	24,522.87
01-15-3055	HEALTH INSURANCE	21,073.94	21,574.46	1,125.00	8,662.92	12,911.54
01-15-3056	LIFE INS	321.00	321.00	21.42	161.94	159.06
01-15-3057	DENTAL INSURANCE	1,323.12	1,323.12	76.32	750.41	572.71
01-15-3058	LONG-TERM DISABILITY	575.42	575.42	64.22	675.52	-100.10
01-15-3060	VISION INSURANCE	274.68	274.68	20.84	168.21	106.47
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		435,622.33	528,350.70	31,866.84	332,787.60	195,563.10
Category: 35 - SUPPLIES						
01-15-3502	POSTAGE/FREIGHT/DEL.FEE	200.00	200.00	0.00	0.00	200.00
01-15-3503	OFFICE SUPPLIES	700.00	700.00	198.98	596.73	103.27
01-15-3510	BOOKS & PERIODICALS	50.00	50.00	0.00	0.00	50.00
01-15-3520	FOOD	4,400.00	4,400.00	0.00	2,246.72	2,153.28
Category: 35 - SUPPLIES Total:		5,350.00	5,350.00	198.98	2,843.45	2,506.55
Category: 45 - MAINTENANCE						
01-15-4501	FURN.FIXT. & OFF.MACH.	500.00	500.00	0.00	0.00	500.00
Category: 45 - MAINTENANCE Total:		500.00	500.00	0.00	0.00	500.00
Category: 50 - SERVICES						
01-15-5012	PRINTING	1,000.00	1,000.00	187.09	187.09	812.91
01-15-5020	COMMUNICATIONS	3,040.00	3,040.00	95.81	1,063.70	1,976.30
01-15-5027	MEMBERSHIPS	400.00	400.00	0.00	269.32	130.68
01-15-5029	TRAVEL/TRAINING	4,000.00	4,000.00	138.60	1,662.60	2,337.40
Category: 50 - SERVICES Total:		8,440.00	8,440.00	421.50	3,182.71	5,257.29
Category: 54 - SUNDRY						
01-15-5405	PERMITS & FEES	1,000.00	1,000.00	0.00	345.00	655.00
Category: 54 - SUNDRY Total:		1,000.00	1,000.00	0.00	345.00	655.00
Category: 55 - PROFESSIONAL SERVICES						
01-15-5501	AUDITS/CONTRACTS/STUDIES	40,000.00	40,000.00	-5,472.09	32,721.98	7,278.02
Category: 55 - PROFESSIONAL SERVICES Total:		40,000.00	40,000.00	-5,472.09	32,721.98	7,278.02
Category: 97 - INTERFUND ACTIVITY						
01-15-9772	TECHNOLOGY USER FEE	2,780.00	2,780.00	0.00	1,390.00	1,390.00
Category: 97 - INTERFUND ACTIVITY Total:		2,780.00	2,780.00	0.00	1,390.00	1,390.00
Department: 15 - ACCOUNTING SERVICES Total:		493,692.33	586,420.70	27,015.23	373,270.74	213,149.96
Department: 16 - CUSTOMER SERVICE						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-16-3001	SALARIES	51,139.09	51,139.09	3,934.40	27,840.80	23,298.29
01-16-3003	LONGEVITY	960.00	960.00	73.84	513.32	446.68
01-16-3007	OVERTIME	100.00	100.00	0.00	0.00	100.00
01-16-3010	INCENTIVES	1,080.04	1,080.04	83.08	599.36	480.68
01-16-3051	FICA/MEDICARE TAXES	4,075.85	4,075.85	291.82	2,062.26	2,013.59
01-16-3052	WORKMEN'S COMPENSATION	120.00	120.00	0.00	146.22	-26.22
01-16-3053	UNEMPLOYMENT INSURANCE	117.00	117.00	0.00	63.00	54.00
01-16-3054	RETIREMENT	8,807.04	8,807.04	676.30	4,731.07	4,075.97
01-16-3055	HEALTH INSURANCE	13,724.36	13,724.36	1,054.36	7,592.46	6,131.90
01-16-3056	LIFE INS	107.00	107.00	7.16	51.65	55.35
01-16-3057	DENTAL INSURANCE	825.24	825.24	38.30	287.25	537.99
01-16-3058	LONG-TERM DISABILITY	89.49	89.49	10.26	72.60	16.89
01-16-3060	VISION INSURANCE	138.60	138.60	10.66	79.95	58.65
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		81,283.71	81,283.71	6,180.18	44,039.94	37,243.77
Category: 35 - SUPPLIES						
01-16-3502	POSTAGE	0.00	0.00	0.00	10.45	-10.45
01-16-3503	OFFICE SUPPLIES	500.00	500.00	0.00	234.04	265.96
Category: 35 - SUPPLIES Total:		500.00	500.00	0.00	244.49	255.51
Category: 45 - MAINTENANCE						
01-16-4501	FURN., FIX, & OFF MACH EQ	400.00	400.00	0.00	0.00	400.00
Category: 45 - MAINTENANCE Total:		400.00	400.00	0.00	0.00	400.00

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Category: 50 - SERVICES						
01-16-5020	COMMUNICATIONS	890.00	890.00	37.44	604.83	285.17
Category: 50 - SERVICES Total:		890.00	890.00	37.44	604.83	285.17
Category: 55 - PROFESSIONAL SERVICES						
01-16-5527	HARRIS CTY APPRAISAL DIST	79,700.00	79,700.00	0.00	35,424.00	44,276.00
01-16-5528	HARRIS CTY TAX OFFICE	7,000.00	7,000.00	0.00	6,150.27	849.73
Category: 55 - PROFESSIONAL SERVICES Total:		86,700.00	86,700.00	0.00	41,574.27	45,125.73
Category: 97 - INTERFUND ACTIVITY						
01-16-9772	TECHNOLOGY USER FEE	440.00	440.00	0.00	220.00	220.00
Category: 97 - INTERFUND ACTIVITY Total:		440.00	440.00	0.00	220.00	220.00
Department: 16 - CUSTOMER SERVICE Total:		170,213.71	170,213.71	6,217.62	86,683.53	83,530.18
Department: 19 - MUNICIPAL COURT						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-19-3001	SALARIES	191,913.25	191,913.25	13,218.89	95,657.01	96,256.24
01-19-3003	LONGEVITY	1,860.00	1,860.00	133.86	936.00	924.00
01-19-3007	OVERTIME	5,000.00	5,000.00	111.65	606.13	4,393.87
01-19-3010	INCENTIVES	600.08	600.08	46.16	333.01	267.07
01-19-3051	FICA/MEDICARE TAXES	15,252.06	15,252.06	1,073.29	7,727.30	7,524.76
01-19-3052	WORKMEN'S COMPENSATION	358.00	358.00	0.00	438.66	-80.66
01-19-3053	UNEMPLOYMENT INSURANCE	351.00	351.00	0.00	245.21	105.79
01-19-3054	RETIREMENT	32,956.41	32,956.41	2,439.91	17,373.31	15,583.10
01-19-3055	HEALTH INSURANCE	45,490.14	45,490.14	4,037.84	29,035.75	16,454.39
01-19-3056	LIFE INS	321.00	321.00	21.48	154.96	166.04
01-19-3057	DENTAL INSURANCE	3,242.28	3,242.28	284.72	2,135.40	1,106.88
01-19-3058	LONG-TERM DISABILITY	335.85	335.85	37.75	272.61	63.24
01-19-3060	VISION INSURANCE	517.92	517.92	45.62	342.15	175.77
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		298,197.99	298,197.99	21,451.17	155,257.50	142,940.49
Category: 35 - SUPPLIES						
01-19-3503	OFFICE SUPPLIES	2,000.00	2,000.00	0.00	861.58	1,138.42
01-19-3510	BOOKS & PERIODICALS	200.00	200.00	0.00	0.00	200.00
01-19-3523	TOOLS/EQUIPMENT	100.00	100.00	0.00	0.00	100.00
Category: 35 - SUPPLIES Total:		2,300.00	2,300.00	0.00	861.58	1,438.42
Category: 45 - MAINTENANCE						
01-19-4501	FURN., FIXT. & OFF. MACH.	500.00	500.00	0.00	0.00	500.00
Category: 45 - MAINTENANCE Total:		500.00	500.00	0.00	0.00	500.00
Category: 50 - SERVICES						
01-19-5012	PRINTING	1,000.00	1,000.00	0.00	0.00	1,000.00
01-19-5020	COMMUNICATIONS	2,720.00	2,720.00	139.21	1,463.99	1,256.01
01-19-5027	MEMBERSHIPS	300.00	300.00	0.00	55.00	245.00
01-19-5029	TRAVEL/TRAINING	3,500.00	3,500.00	358.00	1,995.30	1,504.70
Category: 50 - SERVICES Total:		7,520.00	7,520.00	497.21	3,514.29	4,005.71
Category: 54 - SUNDRY						
01-19-5404	JURY EXPENSE	800.00	800.00	0.00	60.09	739.91
Category: 54 - SUNDRY Total:		800.00	800.00	0.00	60.09	739.91
Category: 55 - PROFESSIONAL SERVICES						
01-19-5505	JUDGES	40,000.00	40,000.00	2,275.00	12,975.00	27,025.00
01-19-5506	PROSECUTORS	35,000.00	35,000.00	4,000.00	25,400.00	9,600.00
01-19-5516	COLLECTION AGENCY FEES	3,950.00	3,950.00	0.00	1,668.00	2,282.00
01-19-5518	INTERPRETERS	20,000.00	20,000.00	1,500.00	10,742.72	9,257.28
Category: 55 - PROFESSIONAL SERVICES Total:		98,950.00	98,950.00	7,775.00	50,785.72	48,164.28
Department: 19 - MUNICIPAL COURT Total:		408,267.99	408,267.99	29,723.38	210,479.18	197,788.81
Department: 21 - POLICE						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-21-3001	SALARIES	2,944,632.96	2,944,632.96	126,583.06	897,294.99	2,047,337.97
01-21-3003	LONGEVITY	10,440.00	10,440.00	372.89	2,587.45	7,852.55
01-21-3007	OVERTIME	110,000.00	110,000.00	9,156.55	53,561.56	56,438.44

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01-21-3010	INCENTIVES	76,959.48	76,959.48	3,323.16	23,532.10	53,427.38
01-21-3014	S.T.E.P. PROGRAM	100,000.00	100,000.00	5,929.00	32,752.04	67,247.96
01-21-3051	FICA/MEDICARE TAXES	248,015.48	248,015.48	10,798.92	75,048.91	172,966.57
01-21-3052	WORKMEN'S COMPENSATION	45,832.00	45,832.00	0.00	33,362.17	12,469.83
01-21-3053	UNEMPLOYMENT INSURANCE	3,627.00	3,627.00	37.09	1,263.15	2,363.85
01-21-3054	RETIREMENT	535,907.96	535,907.96	24,037.57	165,053.21	370,854.75
01-21-3055	HEALTH INSURANCE	422,471.08	422,471.08	17,617.91	122,869.38	299,601.70
01-21-3056	LIFE INS	3,317.00	3,317.00	134.27	905.15	2,411.85
01-21-3057	DENTAL INSURANCE	30,716.04	30,716.04	1,352.26	9,836.16	20,879.88
01-21-3058	LONG-TERM DISABILITY	5,153.11	5,153.11	329.47	2,328.53	2,824.58
01-21-3060	VISION INSURANCE	5,487.96	5,487.96	226.41	1,649.91	3,838.05
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		4,542,560.07	4,542,560.07	199,898.56	1,422,044.71	3,120,515.36
Category: 35 - SUPPLIES						
01-21-3502	POSTAGE/FREIGHT/DEL. FEE	1,000.00	1,000.00	0.00	108.02	891.98
01-21-3503	OFFICE SUPPLIES	10,000.00	10,000.00	0.00	4,450.63	5,549.37
01-21-3504	WEARING APPAREL	33,938.00	33,938.00	3,017.43	12,305.88	21,632.12
01-21-3505	CRIME PREVENTION SUPPLIES	5,000.00	5,000.00	0.00	864.03	4,135.97
01-21-3508	CRIME SCENE SUPPLIES	8,000.00	8,000.00	5.75	2,795.34	5,204.66
01-21-3510	BOOKS AND PERIODICALS	6,450.00	6,450.00	0.00	275.67	6,174.33
01-21-3515	MEDICAL SUPPLIES	2,000.00	2,000.00	0.00	0.00	2,000.00
01-21-3519	AMMUNITION AND TARGETS	10,000.00	10,000.00	0.00	2,053.84	7,946.16
01-21-3520	FOOD	4,800.00	4,800.00	0.00	1,255.49	3,544.51
01-21-3523	TOOLS/EQUIPMENT	16,700.00	16,700.00	1,355.18	9,036.76	7,663.24
01-21-3534	PARTS AND MATERIALS	500.00	500.00	0.00	0.00	500.00
Category: 35 - SUPPLIES Total:		98,388.00	98,388.00	4,378.36	33,145.66	65,242.34
Category: 45 - MAINTENANCE						
01-21-4501	FURN. FIXT. & OFF. MACH.	5,597.00	5,597.00	44.72	2,815.60	2,781.40
01-21-4503	RADIO AND RADAR EQUIPMENT	28,829.00	28,829.00	0.00	28,829.00	0.00
01-21-4510	VEHICLE CLEANING	5,200.00	5,200.00	0.00	2,385.78	2,814.22
01-21-4520	AUTO REPAIR/OUTSOURCED	81,000.00	81,000.00	19,884.08	73,612.25	7,387.75
01-21-4599	MISCELLANEOUS EQUIPMENT	1,300.00	1,300.00	0.00	0.00	1,300.00
Category: 45 - MAINTENANCE Total:		121,926.00	121,926.00	19,928.80	107,642.63	14,283.37
Category: 50 - SERVICES						
01-21-5012	PRINTING	2,000.00	2,000.00	0.00	446.92	1,553.08
01-21-5015	LAB TESTS	2,400.00	2,400.00	0.00	0.00	2,400.00
01-21-5020	COMMUNICATIONS	22,103.00	22,103.00	2,315.37	13,769.37	8,333.63
01-21-5022	RENTAL OF EQUIPMENT	18,500.00	18,500.00	850.00	8,849.50	9,650.50
01-21-5027	MEMBERSHIPS	2,600.00	2,600.00	0.00	1,523.73	1,076.27
01-21-5029	TRAVEL/TRAINING	53,250.00	53,250.00	1,159.00	36,644.89	16,605.11
01-21-5030	MAINTENANCE AGREEMENT	174,150.00	174,150.00	7,900.00	149,750.00	24,400.00
Category: 50 - SERVICES Total:		275,003.00	275,003.00	12,224.37	210,984.41	64,018.59
Category: 54 - SUNDRY						
01-21-5402	JAIL EXPENSE	3,000.00	3,000.00	0.00	681.60	2,318.40
Category: 54 - SUNDRY Total:		3,000.00	3,000.00	0.00	681.60	2,318.40
Category: 55 - PROFESSIONAL SERVICES						
01-21-5515	CONSULTANT SERVICES	1,800.00	1,800.00	540.00	1,113.00	687.00
Category: 55 - PROFESSIONAL SERVICES Total:		1,800.00	1,800.00	540.00	1,113.00	687.00
Category: 60 - OTHER SERVICES						
01-21-6003	LIABILITY-FIRE & CASUALTY INSR	28,700.00	28,700.00	0.00	22,586.06	6,113.94
01-21-6005	NOTARY SURETY BONDS	340.00	340.00	0.00	107.70	232.30
Category: 60 - OTHER SERVICES Total:		29,040.00	29,040.00	0.00	22,693.76	6,346.24
Category: 97 - INTERFUND ACTIVITY						
01-21-9772	TECHNOLOGY USER FEE	2,050.00	2,050.00	0.00	1,025.00	1,025.00
Category: 97 - INTERFUND ACTIVITY Total:		2,050.00	2,050.00	0.00	1,025.00	1,025.00
Department: 21 - POLICE Total:		5,073,767.07	5,073,767.07	236,970.09	1,799,330.77	3,274,436.30

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 23 - COMMUNICATIONS						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-23-3001	SALARIES	607,818.69	552,112.69	40,512.22	291,568.00	260,544.69
01-23-3003	LONGEVITY	3,840.00	3,840.00	161.54	1,365.61	2,474.39
01-23-3007	OVERTIME	99,000.00	99,000.00	7,196.88	78,685.73	20,314.27
01-23-3010	INCENTIVES	17,279.78	17,279.78	1,107.68	8,551.55	8,728.23
01-23-3051	FICA/MEDICARE TAXES	55,687.29	55,687.29	3,660.16	28,363.16	27,324.13
01-23-3052	WORKMEN'S COMPENSATION	1,073.00	1,073.00	0.00	1,316.00	-243.00
01-23-3053	UNEMPLOYMENT INSURANCE	1,170.00	1,170.00	25.16	1,051.24	118.76
01-23-3054	RETIREMENT	120,219.14	120,219.14	7,321.32	59,597.27	60,621.87
01-23-3055	HEALTH INSURANCE	92,651.54	69,651.54	6,354.65	43,780.05	25,871.49
01-23-3056	LIFE INS	975.22	975.22	65.56	429.13	546.09
01-23-3057	DENTAL INSURANCE	6,786.60	6,786.60	459.64	3,292.82	3,493.78
01-23-3058	LONG-TERM DISABILITY	1,063.68	1,063.68	108.30	788.80	274.88
01-23-3060	VISION INSURANCE	1,241.88	1,241.88	90.16	628.09	613.79
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		1,008,806.82	930,100.82	67,063.27	519,417.45	410,683.37
Category: 35 - SUPPLIES						
01-23-3502	POSTAGE	100.00	100.00	0.00	0.00	100.00
01-23-3503	OFFICE SUPPLIES	6,390.00	6,390.00	405.00	1,150.16	5,239.84
01-23-3504	WEARING APPAREL	3,475.00	3,475.00	56.74	886.68	2,588.32
01-23-3505	CRIME PREVENTION SUPPLIES	2,000.00	2,000.00	0.00	0.00	2,000.00
01-23-3510	BOOKS AND PERIODICALS	400.00	400.00	0.00	124.85	275.15
01-23-3520	FOOD	2,000.00	2,000.00	0.00	221.14	1,778.86
01-23-3523	TOOLS/EQUIPMENT	3,000.00	3,000.00	0.00	2,804.54	195.46
Category: 35 - SUPPLIES Total:		17,365.00	17,365.00	461.74	5,187.37	12,177.63
Category: 45 - MAINTENANCE						
01-23-4501	FURN.FIXT. & OFF.MACH.	6,800.00	6,800.00	0.00	4,853.00	1,947.00
01-23-4503	RADIO AND RADAR EQUIPMENT	1,250.00	1,250.00	0.00	225.00	1,025.00
01-23-4505	TELEPHONE MAINTENANCE	13,400.00	13,400.00	0.00	0.00	13,400.00
01-23-4599	MISCELLANEOUS EQUIPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00
Category: 45 - MAINTENANCE Total:		22,450.00	22,450.00	0.00	5,078.00	17,372.00
Category: 50 - SERVICES						
01-23-5012	PRINTING	100.00	100.00	0.00	0.00	100.00
01-23-5020	COMMUNICATIONS	5,648.00	5,648.00	242.03	2,177.63	3,470.37
01-23-5024	RADIO USAGE FEES	2,000.00	2,000.00	39.00	345.00	1,655.00
01-23-5027	MEMBERSHIPS	1,200.00	1,200.00	0.00	601.75	598.25
01-23-5029	TRAVEL/TRAINING	10,000.00	10,000.00	0.00	3,898.00	6,102.00
Category: 50 - SERVICES Total:		18,948.00	18,948.00	281.03	7,022.38	11,925.62
Category: 60 - OTHER SERVICES						
01-23-6005	SURETY BONDS	600.00	600.00	0.00	347.88	252.12
Category: 60 - OTHER SERVICES Total:		600.00	600.00	0.00	347.88	252.12
Category: 97 - INTERFUND ACTIVITY						
01-23-9772	TECHNOLOGY USER FEE	33,280.00	33,280.00	0.00	16,640.00	16,640.00
Category: 97 - INTERFUND ACTIVITY Total:		33,280.00	33,280.00	0.00	16,640.00	16,640.00
Department: 23 - COMMUNICATIONS Total:		1,101,449.82	1,022,743.82	67,806.04	553,693.08	469,050.74
Department: 25 - FIRE DEPARTMENT						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-25-3001	SALARIES	1,774,422.23	1,774,422.23	75,728.47	555,240.58	1,219,181.65
01-25-3002	WAGES	45,000.00	45,000.00	6,804.92	30,545.72	14,454.28
01-25-3003	LONGEVITY	7,740.00	7,740.00	271.25	1,930.11	5,809.89
01-25-3007	OVERTIME	300,300.00	300,300.00	14,922.97	134,713.30	165,586.70
01-25-3010	INCENTIVES	116,638.98	116,638.98	2,384.71	16,800.66	99,838.32
01-25-3051	FICA/MEDICARE TAXES	171,673.74	171,673.74	7,546.81	55,122.19	116,551.55
01-25-3052	WORKMEN'S COMPENSATION	29,365.00	29,365.00	0.00	22,977.13	6,387.87
01-25-3053	UNEMPLOYMENT INSURANCE	2,457.00	2,457.00	51.60	844.27	1,612.73
01-25-3054	RETIREMENT	363,511.43	363,511.43	15,335.34	115,713.67	247,797.76
01-25-3055	HEALTH INSURANCE	247,426.15	247,426.15	9,696.49	69,053.17	178,372.98

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01-25-3056	LIFE INS	2,057.44	2,057.44	79.60	574.29	1,483.15
01-25-3057	DENTAL INSURANCE	17,735.40	17,735.40	759.89	5,630.88	12,104.52
01-25-3058	LONG-TERM DISABILITY	3,105.24	3,105.24	196.32	1,445.71	1,659.53
01-25-3059	FIREFIGHTERS' RETIREMENT	26,000.00	26,000.00	0.00	0.00	26,000.00
01-25-3060	VISION INSURANCE	3,382.44	3,382.44	136.54	1,021.82	2,360.62
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		3,110,815.05	3,110,815.05	133,914.91	1,011,613.50	2,099,201.55
Category: 35 - SUPPLIES						
01-25-3502	SHIPPING/FREIGHT CHARGES	500.00	500.00	0.00	0.00	500.00
01-25-3503	OFFICE SUPPLIES	6,999.00	6,999.00	0.00	1,123.81	5,875.19
01-25-3504	WEARING APPAREL	162,350.00	162,350.00	1,950.00	70,688.25	91,661.75
01-25-3505	FIRE PREVENTION MATERIALS	2,900.00	2,900.00	0.00	195.88	2,704.12
01-25-3510	BOOKS AND PERIODICALS	1,150.00	1,150.00	0.00	0.00	1,150.00
01-25-3515	MEDICAL SUPPLIES	40,000.00	40,000.00	0.00	15,175.84	24,824.16
01-25-3517	JANITORIAL SUPPLIES	1,400.00	1,400.00	0.00	449.76	950.24
01-25-3520	FOOD	11,900.00	11,900.00	0.00	3,672.18	8,227.82
01-25-3523	TOOLS/EQUIPMENT	98,000.00	98,000.00	2,002.79	55,552.32	42,447.68
01-25-3524	FEMA SUPPLIES	5,000.00	5,000.00	0.00	0.00	5,000.00
01-25-3525	FEMA EQUIPMENT/REPAIRS	5,000.00	5,000.00	0.00	0.00	5,000.00
Category: 35 - SUPPLIES Total:		335,199.00	335,199.00	3,952.79	146,858.04	188,340.96
Category: 45 - MAINTENANCE						
01-25-4501	FURN, FIXT, & OFFICE EQPT.	10,700.00	10,700.00	209.24	3,861.45	6,838.55
01-25-4503	RADIO AND RADAR EQUIPMENT	2,500.00	2,500.00	0.00	0.00	2,500.00
01-25-4520	AUTO REPAIR/OUTSOURCED	75,000.00	75,000.00	0.00	25,545.03	49,454.97
01-25-4599	MAINTENANCE-MISC EQUIPMENT	45,749.00	45,749.00	0.00	11,485.05	34,263.95
Category: 45 - MAINTENANCE Total:		133,949.00	133,949.00	209.24	40,891.53	93,057.47
Category: 50 - SERVICES						
01-25-5012	PRINTING	750.00	750.00	0.00	472.44	277.56
01-25-5014	MEDICAL EXPENSES	31,000.00	31,000.00	0.00	75.00	30,925.00
01-25-5020	COMMUNICATIONS	14,187.00	14,187.00	1,043.17	7,496.91	6,690.09
01-25-5024	RADIO USAGE FEES	15,900.00	15,900.00	2,700.00	7,225.00	8,675.00
01-25-5027	MEMBERSHIPS	7,115.00	7,115.00	0.00	2,518.75	4,596.25
01-25-5029	TRAVEL/TRAINING	34,525.00	34,525.00	0.00	11,560.97	22,964.03
Category: 50 - SERVICES Total:		103,477.00	103,477.00	3,743.17	29,349.07	74,127.93
Category: 54 - SUNDRY						
01-25-5405	LICENSES/PERMITS	1,299.00	1,299.00	0.00	89.00	1,210.00
Category: 54 - SUNDRY Total:		1,299.00	1,299.00	0.00	89.00	1,210.00
Category: 55 - PROFESSIONAL SERVICES						
01-25-5508	MEDICAL AND OTHER WASTE-DISP	1,800.00	1,800.00	0.00	270.86	1,529.14
01-25-5512	ACCIDENT INSURANCE	5,300.00	5,300.00	0.00	0.00	5,300.00
01-25-5515	CONSULTANT SERVICES	0.00	78,706.00	21,106.00	21,106.00	57,600.00
01-25-5516	COLLECTION AGENCY FEES	53,900.00	53,900.00	4,387.97	22,887.76	31,012.24
Category: 55 - PROFESSIONAL SERVICES Total:		61,000.00	139,706.00	25,493.97	44,264.62	95,441.38
Department: 25 - FIRE DEPARTMENT Total:		3,745,739.05	3,824,445.05	167,314.08	1,273,065.76	2,551,379.29
Department: 30 - PUBLIC WORKS						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-30-3001	SALARIES	102,334.41	102,334.41	7,642.60	55,135.90	47,198.51
01-30-3003	LONGEVITY	600.00	600.00	46.16	318.16	281.84
01-30-3051	FICA/MEDICARE TAXES	7,874.48	7,874.48	585.92	4,225.84	3,648.64
01-30-3052	WORKMEN'S COMPENSATION	120.00	120.00	0.00	146.22	-26.22
01-30-3053	UNEMPLOYMENT INSURANCE	117.00	117.00	0.00	111.34	5.66
01-30-3054	RETIREMENT	17,015.06	17,015.06	1,286.20	9,168.92	7,846.14
01-30-3055	HEALTH INSURANCE	7,349.58	7,349.58	564.62	4,059.40	3,290.18
01-30-3056	LIFE INS	107.00	107.00	7.16	51.65	55.35
01-30-3057	DENTAL INSURANCE	497.88	497.88	38.30	287.25	210.63
01-30-3058	LONG-TERM DISABILITY	179.09	179.09	20.18	145.58	33.51
01-30-3060	VISION INSURANCE	136.08	136.08	10.46	78.45	57.63
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		136,330.58	136,330.58	10,201.60	73,728.71	62,601.87

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Category: 35 - SUPPLIES						
01-30-3502	POSTAGE/FREIGHT/DEL. FEE	100.00	100.00	0.00	62.40	37.60
01-30-3503	OFFICE SUPPLIES	3,000.00	3,000.00	0.00	1,027.79	1,972.21
01-30-3504	WEARING APPAREL	500.00	500.00	0.00	49.98	450.02
01-30-3510	BOOKS AND PERIODICALS	100.00	100.00	0.00	0.00	100.00
01-30-3520	FOOD	2,750.00	2,750.00	0.00	1,338.71	1,411.29
Category: 35 - SUPPLIES Total:		6,450.00	6,450.00	0.00	2,478.88	3,971.12
Category: 50 - SERVICES						
01-30-5012	PRINTING	300.00	300.00	0.00	99.99	200.01
01-30-5020	COMMUNICATIONS	7,124.00	7,124.00	496.74	3,482.68	3,641.32
01-30-5027	MEMBERSHIPS	10,000.00	10,000.00	0.00	8,473.82	1,526.18
01-30-5029	TRAVEL/TRAINING	4,000.00	4,000.00	0.00	668.00	3,332.00
Category: 50 - SERVICES Total:		21,424.00	21,424.00	496.74	12,724.49	8,699.51
Category: 55 - PROFESSIONAL SERVICES						
01-30-5515	CONSULTANT SERVICES	70,000.00	70,000.00	12,375.00	43,470.19	26,529.81
Category: 55 - PROFESSIONAL SERVICES Total:		70,000.00	70,000.00	12,375.00	43,470.19	26,529.81
Category: 65 - CAPITAL OUTLAY						
01-30-6574	COMPUTER SOFTWARE	1,600.00	1,600.00	0.00	0.00	1,600.00
Category: 65 - CAPITAL OUTLAY Total:		1,600.00	1,600.00	0.00	0.00	1,600.00
Category: 97 - INTERFUND ACTIVITY						
01-30-9772	TECHNOLOGY USER FEE	1,980.00	1,980.00	0.00	990.00	990.00
Category: 97 - INTERFUND ACTIVITY Total:		1,980.00	1,980.00	0.00	990.00	990.00
Department: 30 - PUBLIC WORKS Total:		237,784.58	237,784.58	23,073.34	133,392.27	104,392.31
Department: 31 - COMMUNITY DEVELOPMENT						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-31-3001	SALARIES	212,721.49	212,721.49	14,781.06	99,249.38	113,472.11
01-31-3003	LONGEVITY	660.00	660.00	41.54	270.97	389.03
01-31-3007	OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00
01-31-3010	INCENTIVES	5,579.86	5,579.86	336.92	2,681.17	2,898.69
01-31-3051	FICA/MEDICARE TAXES	16,827.04	16,827.04	1,071.82	7,343.08	9,483.96
01-31-3052	WORKMEN'S COMPENSATION	294.00	294.00	0.00	331.85	-37.85
01-31-3053	UNEMPLOYMENT INSURANCE	351.00	351.00	23.46	202.86	148.14
01-31-3054	RETIREMENT	36,359.61	36,359.61	2,521.13	16,773.94	19,585.67
01-31-3055	HEALTH INSURANCE	34,117.67	34,117.67	3,004.92	17,251.81	16,865.86
01-31-3056	LIFE INS	321.00	321.00	21.48	136.19	184.81
01-31-3057	DENTAL INSURANCE	2,433.72	2,433.72	224.24	1,307.12	1,126.60
01-31-3058	LONG-TERM DISABILITY	372.26	372.26	38.83	260.82	111.44
01-31-3060	VISION INSURANCE	499.32	499.32	39.64	252.63	246.69
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		311,536.97	311,536.97	22,105.04	146,061.82	165,475.15
Category: 35 - SUPPLIES						
01-31-3503	OFFICE SUPPLIES	3,000.00	3,000.00	0.00	589.48	2,410.52
01-31-3504	WEARING APPAREL	750.00	750.00	0.00	50.00	700.00
01-31-3510	BOOKS AND PERIODICALS	700.00	700.00	0.00	0.00	700.00
01-31-3521	ANIMAL CONTROL	5,000.00	5,000.00	0.00	2,800.00	2,200.00
01-31-3523	TOOLS/EQUIPMENT	300.00	300.00	0.00	0.00	300.00
Category: 35 - SUPPLIES Total:		9,750.00	9,750.00	0.00	3,439.48	6,310.52
Category: 50 - SERVICES						
01-31-5008	ABATEMENT/SUBSTANDARD PROPERTY	100.00	100.00	0.00	737.57	-637.57
01-31-5012	PRINTING	600.00	600.00	0.00	39.40	560.60
01-31-5020	COMMUNICATIONS	3,924.00	3,924.00	288.07	2,368.87	1,555.13
01-31-5027	MEMBERSHIPS	900.00	900.00	0.00	389.00	511.00
01-31-5029	TRAVEL/TRAINING	9,500.00	9,500.00	0.00	4,487.92	5,012.08
Category: 50 - SERVICES Total:		15,024.00	15,024.00	288.07	8,022.76	7,001.24
Category: 55 - PROFESSIONAL SERVICES						
01-31-5515	CONSULTANT	160,000.00	160,000.00	10,202.50	78,691.55	81,308.45
Category: 55 - PROFESSIONAL SERVICES Total:		160,000.00	160,000.00	10,202.50	78,691.55	81,308.45

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Category: 65 - CAPITAL OUTLAY					
01-31-6571 OFFICE FURNITURE & EQUIPMENT	600.00	600.00	0.00	249.99	350.01
Category: 65 - CAPITAL OUTLAY Total:	600.00	600.00	0.00	249.99	350.01
Category: 97 - INTERFUND ACTIVITY					
01-31-9772 TECHNOLOGY USER FEE	2,850.00	2,850.00	0.00	1,425.00	1,425.00
Category: 97 - INTERFUND ACTIVITY Total:	2,850.00	2,850.00	0.00	1,425.00	1,425.00
Department: 31 - COMMUNITY DEVELOPMENT Total:	499,760.97	499,760.97	32,595.61	237,890.60	261,870.37
Department: 32 - STREETS					
Category: 30 - SALARIES, WAGES, & BENEFITS					
01-32-3001 SALARIES	129,446.62	245,612.28	15,081.60	105,749.50	139,862.78
01-32-3003 LONGEVITY	120.00	200.00	0.00	0.00	200.00
01-32-3007 OVERTIME	0.00	0.00	0.00	205.56	-205.56
01-32-3010 INCENTIVES	720.00	1,199.96	36.92	312.50	887.46
01-32-3051 FICA/MEDICARE TAXES	9,966.93	20,047.90	1,129.16	8,007.90	12,040.00
01-32-3052 WORKMEN'S COMPENSATION	4,566.00	4,566.00	0.00	5,016.51	-450.51
01-32-3053 UNEMPLOYMENT INSURANCE	234.00	468.00	14.84	480.83	-12.83
01-32-3054 RETIREMENT	21,536.38	43,268.60	2,499.07	17,377.67	25,890.93
01-32-3055 HEALTH INSURANCE	26,768.09	59,910.96	2,625.44	16,070.59	43,840.37
01-32-3056 LIFE INS	214.00	428.00	25.12	172.92	255.08
01-32-3057 DENTAL	1,935.84	4,199.04	259.84	1,698.01	2,501.03
01-32-3058 LONG-TERM DISABILITY	226.53	415.95	39.45	273.06	142.89
01-32-3060 VISION INSURANCE	363.24	729.00	45.50	330.06	398.94
Category: 30 - SALARIES, WAGES, & BENEFITS Total:	196,097.63	381,045.69	21,756.94	155,695.11	225,350.58
Category: 35 - SUPPLIES					
01-32-3504 WEARING APPAREL	5,000.00	5,000.00	0.00	2,637.43	2,362.57
01-32-3523 TOOLS/EQUIPMENT	4,000.00	4,000.00	0.00	1,242.03	2,757.97
01-32-3534 PARTS AND MATERIALS	50,000.00	50,000.00	415.50	20,160.04	29,839.96
Category: 35 - SUPPLIES Total:	59,000.00	59,000.00	415.50	24,039.50	34,960.50
Category: 40 - MAINTENANCE--BLDGS, STRUC					
01-32-4002 STREET SIGNS	60,000.00	60,000.00	0.00	12,949.90	47,050.10
01-32-4003 STREET MAINTENANCE MAT'L	30,000.00	30,000.00	2,609.80	8,389.59	21,610.41
01-32-4004 SIDEWALK REPLACEMENT	25,000.00	25,000.00	2,500.00	2,500.00	22,500.00
Category: 40 - MAINTENANCE--BLDGS, STRUC Total:	115,000.00	115,000.00	5,109.80	23,839.49	91,160.51
Category: 45 - MAINTENANCE					
01-32-4503 RADIO/RADAR EQUIPMENT	800.00	800.00	0.00	0.00	800.00
01-32-4598 ORNMNTL STREET LIGHT MAIN	3,000.00	3,000.00	0.00	3,001.24	-1.24
Category: 45 - MAINTENANCE Total:	3,800.00	3,800.00	0.00	3,001.24	798.76
Category: 50 - SERVICES					
01-32-5016 STREET LIGHTING	185,000.00	185,000.00	14,386.41	87,596.22	97,403.78
01-32-5020 COMMUNICATIONS	2,402.00	2,402.00	593.43	3,141.35	-739.35
01-32-5022 RENTAL OF EQUIPMENT	3,000.00	3,000.00	235.27	1,472.05	1,527.95
01-32-5029 TRAVEL/TRAINING	6,500.00	6,500.00	0.00	1,705.97	4,794.03
Category: 50 - SERVICES Total:	196,902.00	196,902.00	15,215.11	93,915.59	102,986.41
Category: 55 - PROFESSIONAL SERVICES					
01-32-5507 MOSQUITO SPRAYING	17,500.00	17,500.00	758.00	4,892.00	12,608.00
01-32-5515 CONSULTANT SERVICES	5,000.00	5,000.00	0.00	4,000.00	1,000.00
Category: 55 - PROFESSIONAL SERVICES Total:	22,500.00	22,500.00	758.00	8,892.00	13,608.00
Category: 97 - INTERFUND ACTIVITY					
01-32-9772 TECHNOLOGY USER FEE	980.00	980.00	0.00	490.00	490.00
01-32-9791 EQUIPMENT USER FEE	67,625.00	67,625.00	0.00	33,812.50	33,812.50
Category: 97 - INTERFUND ACTIVITY Total:	68,605.00	68,605.00	0.00	34,302.50	34,302.50
Department: 32 - STREETS Total:	661,904.63	846,852.69	43,255.35	343,685.43	503,167.26
Department: 33 - BUILDING MAINTENANCE					
Category: 30 - SALARIES, WAGES, & BENEFITS					
01-33-3001 SALARIES	100,096.00	100,096.00	7,526.40	53,956.00	46,140.00
01-33-3002 WAGES	0.00	0.00	0.00	56.80	-56.80

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01-33-3003	LONGEVITY	480.00	480.00	9.24	65.67	414.33
01-33-3007	OVERTIME	2,000.00	2,000.00	0.00	40.07	1,959.93
01-33-3051	FICA/MEDICARE TAXES	7,847.06	7,847.06	567.60	4,076.08	3,770.98
01-33-3052	WORKMEN'S COMPENSATION	1,641.00	1,641.00	0.00	595.59	1,045.41
01-33-3053	UNEMPLOYMENT INSURANCE	234.00	234.00	0.00	172.71	61.29
01-33-3054	RETIREMENT	16,955.81	16,955.81	1,250.98	8,881.09	8,074.72
01-33-3055	HEALTH INSURANCE	7,349.58	7,349.58	948.56	6,818.32	531.26
01-33-3056	LIFE INS	214.00	214.00	14.32	103.31	110.69
01-33-3057	DENTAL	497.88	497.88	75.32	564.90	-67.02
01-33-3058	LONG-TERM DISABILITY	175.17	175.17	19.72	141.53	33.64
01-33-3060	VISION INSURANCE	136.08	136.08	11.70	87.75	48.33
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		137,626.58	137,626.58	10,423.84	75,559.82	62,066.76
Category: 35 - SUPPLIES						
01-33-3504	WEARING APPAREL	1,000.00	1,000.00	0.00	960.25	39.75
01-33-3517	JANITORIAL SUPPLIES	20,000.00	20,000.00	150.37	11,030.22	8,969.78
01-33-3520	FOOD	500.00	500.00	0.00	0.00	500.00
01-33-3523	TOOLS/EQUIPMENT	750.00	750.00	0.00	708.78	41.22
01-33-3540	POWERED EQUIPMENT	1,500.00	1,500.00	178.94	452.45	1,047.55
01-33-3541	SAFETY PRODUCTS	750.00	750.00	0.00	0.00	750.00
01-33-3542	FIRST AID	250.00	250.00	0.00	0.00	250.00
01-33-3543	SECURITY SUPPLIES	7,000.00	7,000.00	0.00	0.00	7,000.00
Category: 35 - SUPPLIES Total:		31,750.00	31,750.00	329.31	13,151.70	18,598.30
Category: 40 - MAINTENANCE--BLDGS, STRUC						
01-33-4001	MAINTENANCE-BLDG & GROUNDS	6,000.00	6,000.00	0.00	4,059.93	1,940.07
01-33-4011	CITY HALL/CIVIC CENTER BUILDING MAINT...	13,500.00	13,500.00	717.70	4,585.92	8,914.08
01-33-4021	POLICE DEPARTMENT BUILDING MAINTENAN...	13,000.00	13,000.00	0.00	6,693.24	6,306.76
01-33-4025	FIRE DEPARTMENT BUILDING MAINTENAN...	13,000.00	13,000.00	769.47	4,343.37	8,656.63
01-33-4030	PUBLIC WORKS BULDING MAINTENANCE	7,000.00	7,000.00	220.00	2,742.07	4,257.93
Category: 40 - MAINTENANCE--BLDGS, STRUC Total:		52,500.00	52,500.00	1,707.17	22,424.53	30,075.47
Category: 45 - MAINTENANCE						
01-33-4501	FURN.,FIXT.,& OFF. MACH.	3,000.00	3,000.00	0.00	0.00	3,000.00
Category: 45 - MAINTENANCE Total:		3,000.00	3,000.00	0.00	0.00	3,000.00
Category: 50 - SERVICES						
01-33-5017	UTILITIES	104,000.00	149,000.00	7,597.67	52,064.49	96,935.51
01-33-5020	COMMUNICATIONS	1,310.00	1,310.00	32.30	233.02	1,076.98
01-33-5029	TRAVEL/TRAINING	1,000.00	1,000.00	0.00	233.34	766.66
01-33-5040	BUILDING MAINT-OUTSOURCING	2,000.00	2,000.00	0.00	441.76	1,558.24
Category: 50 - SERVICES Total:		108,310.00	153,310.00	7,629.97	52,972.61	100,337.39
Category: 55 - PROFESSIONAL SERVICES						
01-33-5521	PEST CONTROL SERVICES	6,000.00	6,000.00	251.72	726.84	5,273.16
01-33-5530	PROFESSIONAL SERVICES	5,000.00	5,000.00	0.00	0.00	5,000.00
Category: 55 - PROFESSIONAL SERVICES Total:		11,000.00	11,000.00	251.72	726.84	10,273.16
Category: 65 - CAPITAL OUTLAY						
01-33-6580	BLDG & GROUND IMPROVEMENT	70,000.00	70,000.00	3,576.25	42,639.83	27,360.17
Category: 65 - CAPITAL OUTLAY Total:		70,000.00	70,000.00	3,576.25	42,639.83	27,360.17
Category: 97 - INTERFUND ACTIVITY						
01-33-9772	TECHNOLOGY USER FEE	430.00	430.00	0.00	215.00	215.00
Category: 97 - INTERFUND ACTIVITY Total:		430.00	430.00	0.00	215.00	215.00
Department: 33 - BUILDING MAINTENANCE Total:		414,616.58	459,616.58	23,918.26	207,690.33	251,926.25
Department: 35 - SOLID WASTE						
Category: 55 - PROFESSIONAL SERVICES						
01-35-5508	SOLID WASTECOLLECTION SERVICES	445,000.00	445,000.00	32,403.12	208,550.40	236,449.60
01-35-5509	STORM CLEAN-UP-DEBRIS REMOVAL	2,900.00	2,900.00	0.00	0.00	2,900.00
01-35-5519	RECYCLING PROGRAM	116,000.00	116,000.00	9,334.32	55,995.00	60,005.00
Category: 55 - PROFESSIONAL SERVICES Total:		563,900.00	563,900.00	41,737.44	264,545.40	299,354.60
Department: 35 - SOLID WASTE Total:		563,900.00	563,900.00	41,737.44	264,545.40	299,354.60

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 36 - FLEET SERVICES						
Category: 35 - SUPPLIES						
01-36-3503	OFFICE SUPPLIES	0.00	0.00	0.00	17.35	-17.35
01-36-3514	FUEL AND OIL	148,000.00	148,000.00	11,252.07	67,116.15	80,883.85
01-36-3523	TOOLS/EQUIPMENT	0.00	0.00	0.00	149.99	-149.99
Category: 35 - SUPPLIES Total:		148,000.00	148,000.00	11,252.07	67,283.49	80,716.51
Category: 45 - MAINTENANCE						
01-36-4520	AUTO REPAIR/OUTSOURCED	25,000.00	25,000.00	2,211.64	13,579.98	11,420.02
Category: 45 - MAINTENANCE Total:		25,000.00	25,000.00	2,211.64	13,579.98	11,420.02
Category: 54 - SUNDRY						
01-36-5405	LICENSES/PERMITS	3,500.00	3,500.00	15.00	328.38	3,171.62
Category: 54 - SUNDRY Total:		3,500.00	3,500.00	15.00	328.38	3,171.62
Category: 65 - CAPITAL OUTLAY						
01-36-6574	COMPUTER SOFTWARE	8,000.00	8,000.00	0.00	4,035.20	3,964.80
Category: 65 - CAPITAL OUTLAY Total:		8,000.00	8,000.00	0.00	4,035.20	3,964.80
Department: 36 - FLEET SERVICES Total:		184,500.00	184,500.00	13,478.71	85,227.05	99,272.95
Department: 38 - RECREATION						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-38-3001	SALARIES	76,244.72	76,244.72	5,721.82	40,269.88	35,974.84
01-38-3002	WAGES	75,000.00	75,000.00	1,973.51	7,986.83	67,013.17
01-38-3003	LONGEVITY	60.00	60.00	4.62	9.24	50.76
01-38-3010	INCENTIVES	4,200.04	4,200.04	415.38	2,838.44	1,361.60
01-38-3051	FICA/MEDICARE TAXES	11,896.11	11,896.11	599.73	3,757.24	8,138.87
01-38-3052	WORKMEN'S COMPENSATION	1,000.00	1,000.00	0.00	0.00	1,000.00
01-38-3053	UNEMPLOYMENT INSURANCE	117.00	117.00	13.81	181.97	-64.97
01-38-3054	RETIREMENT	13,307.44	13,307.44	1,021.34	7,089.38	6,218.06
01-38-3055	HEALTH INSURANCE	7,349.58	7,349.58	564.62	4,059.40	3,290.18
01-38-3056	LIFE INS	107.00	107.00	7.16	51.65	55.35
01-38-3057	DENTAL	497.88	497.88	38.30	287.25	210.63
01-38-3058	LONG-TERM DISABILITY	133.43	133.43	15.04	105.78	27.65
01-38-3060	VISION INSURANCE	136.08	136.08	10.46	78.45	57.63
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		190,049.28	190,049.28	10,385.79	66,715.51	123,333.77
Category: 35 - SUPPLIES						
01-38-3503	OFFICE SUPPLIES	500.00	500.00	0.00	444.96	55.04
01-38-3504	WEARING APPAREL	3,000.00	3,000.00	-383.16	2,501.33	498.67
01-38-3506	CHEMICALS	500.00	500.00	0.00	0.00	500.00
01-38-3517	JANITORIAL SUPPLIES	400.00	400.00	0.00	104.79	295.21
01-38-3520	FOOD	500.00	500.00	0.00	295.91	204.09
01-38-3523	TOOLS/EQUIPMENT	250.00	250.00	0.00	179.00	71.00
01-38-3526	MINOR EQUIPMENT	250.00	250.00	0.00	145.99	104.01
01-38-3531	RECREATION & EVENTS	5,000.00	5,000.00	0.00	3,200.58	1,799.42
01-38-3532	RECREATION AWARDS/PRIZES	2,500.00	2,500.00	0.00	2,419.30	80.70
01-38-3542	FIRST AID	250.00	250.00	0.00	250.00	0.00
Category: 35 - SUPPLIES Total:		13,150.00	13,150.00	-383.16	9,541.86	3,608.14
Category: 45 - MAINTENANCE						
01-38-4512	EQUIPMENT MAINTENANCE	1,000.00	1,000.00	0.00	546.93	453.07
Category: 45 - MAINTENANCE Total:		1,000.00	1,000.00	0.00	546.93	453.07
Category: 50 - SERVICES						
01-38-5012	PRINTING	8,500.00	8,500.00	0.00	3,954.06	4,545.94
01-38-5020	COMMUNICATIONS	890.00	890.00	63.63	989.25	-99.25
01-38-5022	EQUIPMENT RENTAL	500.00	500.00	0.00	322.83	177.17
01-38-5027	MEMBERSHIPS/SUBSCRIPTIONS	2,500.00	2,500.00	0.00	1,464.36	1,035.64
01-38-5029	TRAVEL/TRAINING	4,500.00	4,500.00	100.00	2,705.67	1,794.33
01-38-5030	Youth Triathlon	3,000.00	3,000.00	717.00	717.00	2,283.00
01-38-5043	GENERAL ADVERTISING	5,500.00	5,500.00	0.00	4,603.15	896.85
01-38-5046	FOUNDER'S DAY	50,000.00	50,000.00	34,866.00	39,314.54	10,685.46
01-38-5047	EGG HUNTS	2,000.00	2,000.00	0.00	539.88	1,460.12

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01-38-5048	FOURTH OF JULY	17,000.00	17,000.00	0.00	3,750.00	13,250.00
01-38-5049	FALL FROLIC	7,500.00	7,500.00	0.00	7,474.28	25.72
01-38-5050	HOLIDAY IN THE VILLAGE	7,000.00	7,000.00	0.00	5,994.02	1,005.98
01-38-5051	FOOD TRUCK RALLY	3,000.00	3,000.00	0.00	2,149.62	850.38
01-38-5052	CONCERT SERIES	10,000.00	10,000.00	0.00	9,530.11	469.89
01-38-5053	MOVIE SERIES	2,000.00	2,000.00	0.00	1,002.71	997.29
01-38-5055	RECREATIONAL ACTIVITIES	61,000.00	61,000.00	93.16	2,748.62	58,251.38
Category: 50 - SERVICES Total:		184,890.00	184,890.00	35,839.79	87,260.10	97,629.90
Category: 55 - PROFESSIONAL SERVICES						
01-38-5530	PROFESSIONAL SERVICES	23,000.00	23,000.00	4,000.00	15,000.00	8,000.00
Category: 55 - PROFESSIONAL SERVICES Total:		23,000.00	23,000.00	4,000.00	15,000.00	8,000.00
Category: 97 - INTERFUND ACTIVITY						
01-38-9772	TECHNOLOGY USER FEE	1,100.00	1,100.00	0.00	550.00	550.00
Category: 97 - INTERFUND ACTIVITY Total:		1,100.00	1,100.00	0.00	550.00	550.00
Department: 38 - RECREATION Total:		413,189.28	413,189.28	49,842.42	179,614.40	233,574.88
Department: 39 - PARKS						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-39-3001	SALARIES	480,494.51	480,494.51	36,865.12	238,150.21	242,344.30
01-39-3003	LONGEVITY	3,480.00	3,480.00	212.32	1,548.87	1,931.13
01-39-3007	OVERTIME	3,000.00	3,000.00	1,141.46	1,895.74	1,104.26
01-39-3010	INCENTIVES	5,400.14	5,400.14	230.78	1,664.91	3,735.23
01-39-3051	FICA/MEDICARE TAXES	37,666.66	37,666.66	2,823.10	17,857.86	19,808.80
01-39-3052	WORKMEN'S COMPENSATION	4,947.00	4,947.00	0.00	5,377.27	-430.27
01-39-3053	UNEMPLOYMENT INSURANCE	936.00	936.00	0.00	692.82	243.18
01-39-3054	RETIREMENT	81,389.53	81,389.53	6,380.91	39,946.13	41,443.40
01-39-3055	HEALTH INSURANCE	100,681.75	100,681.75	8,661.74	56,306.05	44,375.70
01-39-3056	LIFE INS	856.00	856.00	68.12	412.97	443.03
01-39-3057	DENTAL	6,999.12	6,999.12	610.74	4,029.73	2,969.39
01-39-3058	LONG-TERM DISABILITY	840.87	840.87	96.60	612.59	228.28
01-39-3060	VISION INSURANCE	1,291.92	1,291.92	106.18	701.08	590.84
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		727,983.50	727,983.50	57,197.07	369,196.23	358,787.27
Category: 35 - SUPPLIES						
01-39-3503	OFFICE SUPPLIES	250.00	250.00	0.00	102.20	147.80
01-39-3504	WEARING APPAREL	5,000.00	5,000.00	165.00	4,258.27	741.73
01-39-3506	CHEMICALS	12,000.00	12,000.00	239.55	1,239.55	10,760.45
01-39-3517	JANITORIAL SUPPLIES	2,000.00	2,000.00	0.00	1,038.14	961.86
01-39-3520	FOOD	3,750.00	3,750.00	0.00	2,728.95	1,021.05
01-39-3523	TOOLS/EQUIPMENT	2,000.00	2,000.00	0.00	1,034.16	965.84
01-39-3526	MINOR EQUIPMENT	2,500.00	2,500.00	0.00	904.65	1,595.35
01-39-3534	EQUIP REPAIR PARTS	7,000.00	7,000.00	238.00	707.99	6,292.01
01-39-3536	LANDSCAPING MATERIALS	17,000.00	17,000.00	1,620.15	16,962.83	37.17
01-39-3542	FIRST AID	500.00	500.00	0.00	433.43	66.57
01-39-3544	IRRIGATION SUPPLIES	5,000.00	5,000.00	-58.75	5,113.35	-113.35
01-39-3545	POOL JANITORIAL SUPPLIES	2,000.00	2,000.00	0.00	1,996.67	3.33
01-39-3546	SPLASH PAD CHEMICALS	3,000.00	3,000.00	769.00	769.00	2,231.00
Category: 35 - SUPPLIES Total:		62,000.00	62,000.00	2,972.95	37,289.19	24,710.81
Category: 40 - MAINTENANCE--BLDGS, STRUC						
01-39-4008	PARK MAINTENANCE	3,000.00	3,000.00	938.71	2,380.29	619.71
01-39-4031	SPLASH PAD MAINTENANCE	2,000.00	2,000.00	0.00	0.00	2,000.00
01-39-4032	CAROL FOX PARK	6,000.00	6,000.00	0.00	2,892.64	3,107.36
01-39-4033	CLARK HENRY PARK	7,000.00	7,000.00	755.73	3,528.31	3,471.69
01-39-4034	PHILLIPINE PARK	1,500.00	1,500.00	0.00	0.00	1,500.00
01-39-4035	DOG PARK	3,000.00	3,000.00	0.00	351.97	2,648.03
01-39-4036	OPEN GREEN SPACE/POCKET PARKS	1,000.00	1,000.00	0.00	0.00	1,000.00
01-39-4037	HIKE AND BIKE TRAILS	3,000.00	3,000.00	0.00	0.00	3,000.00
01-39-4038	TREE MAINTENANCE AND TREE CITY USA	5,000.00	5,000.00	0.00	1,984.46	3,015.54

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01-39-4039	MARQUEES - MAINT	5,000.00	5,000.00	0.00	0.00	5,000.00
	Category: 40 - MAINTENANCE--BLDGS, STRUC Total:	36,500.00	36,500.00	1,694.44	11,137.67	25,362.33
	Category: 45 - MAINTENANCE					
01-39-4511	VEHICLE MAINTENANCE	1,000.00	1,000.00	-1,314.00	-1,314.00	2,314.00
01-39-4512	EQUIPMENT MAINTENANCE	3,000.00	3,000.00	0.00	1,662.85	1,337.15
	Category: 45 - MAINTENANCE Total:	4,000.00	4,000.00	-1,314.00	348.85	3,651.15
	Category: 50 - SERVICES					
01-39-5012	PRINTING	750.00	750.00	0.00	226.30	523.70
01-39-5020	COMMUNICATIONS	4,236.00	4,236.00	438.52	3,190.36	1,045.64
01-39-5022	EQUIPMENT RENTAL	2,000.00	2,000.00	0.00	1,322.31	677.69
01-39-5027	MEMBERSHIPS/SUBSCRIPTIONS	750.00	750.00	0.00	150.00	600.00
01-39-5029	TRAVEL/TRAINING	6,600.00	6,600.00	0.00	3,413.66	3,186.34
	Category: 50 - SERVICES Total:	14,336.00	14,336.00	438.52	8,302.63	6,033.37
	Category: 55 - PROFESSIONAL SERVICES					
01-39-5530	PROFESSIONAL SERVICES	2,000.00	2,000.00	0.00	1,000.00	1,000.00
	Category: 55 - PROFESSIONAL SERVICES Total:	2,000.00	2,000.00	0.00	1,000.00	1,000.00
	Category: 65 - CAPITAL OUTLAY					
01-39-6516	PARKS & LANDSCAPING PROJS	40,000.00	40,000.00	1,031.52	35,392.37	4,607.63
01-39-6598	MISCELLANEOUS EQUIPMENT	14,000.00	14,000.00	205.39	7,165.73	6,834.27
	Category: 65 - CAPITAL OUTLAY Total:	54,000.00	54,000.00	1,236.91	42,558.10	11,441.90
	Category: 97 - INTERFUND ACTIVITY					
01-39-9772	TECHNOLOGY USER FEE	15,260.00	15,260.00	0.00	7,630.00	7,630.00
01-39-9791	EQUIPMENT USER FEE	42,070.00	42,070.00	0.00	21,035.00	21,035.00
	Category: 97 - INTERFUND ACTIVITY Total:	57,330.00	57,330.00	0.00	28,665.00	28,665.00
	Department: 39 - PARKS Total:	958,149.50	958,149.50	62,225.89	498,497.67	459,651.83
	Expense Total:	25,361,164.75	25,546,112.81	959,539.79	13,294,524.87	12,251,587.94
	Fund: 01 - GENERAL FUND Surplus (Deficit):	-4,194,892.75	-4,370,033.78	-406,857.80	490,430.60	

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Fund: 03 - DEBT SERVICE FUND					
Revenue					
Department: 50 - REVENUES					
Category: 72 - PROPERTY TAXES					
03-50-7201 CURRENT PROPERTY TAXES	1,970,757.00	1,970,757.00	12,118.87	1,920,345.50	50,411.50
03-50-7202 DELINQUENT PROPERTY TAX	30,000.00	30,000.00	-5,879.54	-17,363.63	47,363.63
03-50-7203 PENALTY, INTEREST, COSTS	5,000.00	5,000.00	-1,041.58	6,147.32	-1,147.32
Category: 72 - PROPERTY TAXES Total:	2,005,757.00	2,005,757.00	5,197.75	1,909,129.19	96,627.81
Category: 96 - INTEREST EARNED					
03-50-9601 INTEREST EARNED	20,000.00	20,000.00	1,855.18	15,973.96	4,026.04
Category: 96 - INTEREST EARNED Total:	20,000.00	20,000.00	1,855.18	15,973.96	4,026.04
Category: 97 - INTERFUND ACTIVITY					
03-50-9752 TRANSFER FROM UTILITY FUND	795,379.00	795,379.00	0.00	501,363.32	294,015.68
Category: 97 - INTERFUND ACTIVITY Total:	795,379.00	795,379.00	0.00	501,363.32	294,015.68
Department: 50 - REVENUES Total:	2,821,136.00	2,821,136.00	7,052.93	2,426,466.47	394,669.53
Revenue Total:	2,821,136.00	2,821,136.00	7,052.93	2,426,466.47	394,669.53
Expense					
Department: 51 - DEBT SERVICE					
Category: 61 - DEBT SERVICE					
03-51-6121 PRINCIPAL/DEBT SERVICE	1,452,140.00	1,452,140.00	0.00	1,510,000.00	-57,860.00
03-51-6122 INTEREST/DEBT SERVICE	1,266,150.00	1,266,150.00	0.00	644,900.00	621,250.00
03-51-6123 MAINTENANCE FEE/DEBT SERVICE	9,000.00	9,000.00	1,575.00	1,575.00	7,425.00
Category: 61 - DEBT SERVICE Total:	2,727,290.00	2,727,290.00	1,575.00	2,156,475.00	570,815.00
Department: 51 - DEBT SERVICE Total:	2,727,290.00	2,727,290.00	1,575.00	2,156,475.00	570,815.00
Expense Total:	2,727,290.00	2,727,290.00	1,575.00	2,156,475.00	570,815.00
Fund: 03 - DEBT SERVICE FUND Surplus (Deficit):	93,846.00	93,846.00	5,477.93	269,991.47	

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Fund: 05 - MOTEL TAX FUND					
Revenue					
Department: 55 - REVENUES					
Category: 75 - OTHER TAXES					
05-55-7635 MOTEL OCCUPANCY TAX	115,000.00	115,000.00	12,887.33	72,756.70	42,243.30
Category: 75 - OTHER TAXES Total:	115,000.00	115,000.00	12,887.33	72,756.70	42,243.30
Category: 96 - INTEREST EARNED					
05-55-9601 INTEREST EARNED	1,000.00	1,000.00	68.17	496.58	503.42
Category: 96 - INTEREST EARNED Total:	1,000.00	1,000.00	68.17	496.58	503.42
Department: 55 - REVENUES Total:	116,000.00	116,000.00	12,955.50	73,253.28	42,746.72
Revenue Total:	116,000.00	116,000.00	12,955.50	73,253.28	42,746.72
Expense					
Department: 56 - MOTEL TAX					
Category: 50 - SERVICES					
05-56-5040 ARTS	10,000.00	10,000.00	0.00	0.00	10,000.00
05-56-5043 GENERAL ADVERTISING	8,000.00	8,000.00	0.00	0.00	8,000.00
05-56-5044 ADVERTISING	30,000.00	30,000.00	0.00	11,157.86	18,842.14
Category: 50 - SERVICES Total:	48,000.00	48,000.00	0.00	11,157.86	36,842.14
Category: 97 - INTERFUND ACTIVITY					
05-56-9751 TRANSFER TO GENERAL FUND	68,000.00	68,000.00	0.00	34,000.00	34,000.00
Category: 97 - INTERFUND ACTIVITY Total:	68,000.00	68,000.00	0.00	34,000.00	34,000.00
Department: 56 - MOTEL TAX Total:	116,000.00	116,000.00	0.00	45,157.86	70,842.14
Expense Total:	116,000.00	116,000.00	0.00	45,157.86	70,842.14
Fund: 05 - MOTEL TAX FUND Surplus (Deficit):	0.00	0.00	12,955.50	28,095.42	

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Fund: 06 - ASSET FORFEITURE FUND					
Revenue					
Department: 60 - REVENUES					
Category: 96 - INTEREST EARNED					
06-60-9601 INTEREST EARNED	1,000.00	1,000.00	36.30	566.55	433.45
Category: 96 - INTEREST EARNED Total:	1,000.00	1,000.00	36.30	566.55	433.45
Category: 98 - MISCELLANEOUS REVENUE					
06-60-9899 MISCELLANEOUS	0.00	0.00	0.00	3,445.69	-3,445.69
Category: 98 - MISCELLANEOUS REVENUE Total:	0.00	0.00	0.00	3,445.69	-3,445.69
Department: 60 - REVENUES Total:	1,000.00	1,000.00	36.30	4,012.24	-3,012.24
Revenue Total:	1,000.00	1,000.00	36.30	4,012.24	-3,012.24
Expense					
Department: 61 - ASSET FORFEITURE					
Category: 65 - CAPITAL OUTLAY					
06-61-6574 SOFTWARE	8,000.00	8,000.00	0.00	0.00	8,000.00
06-61-6598 MISC EQUIPMENT	3,700.00	3,700.00	0.00	0.00	3,700.00
Category: 65 - CAPITAL OUTLAY Total:	11,700.00	11,700.00	0.00	0.00	11,700.00
Department: 61 - ASSET FORFEITURE Total:	11,700.00	11,700.00	0.00	0.00	11,700.00
Expense Total:	11,700.00	11,700.00	0.00	0.00	11,700.00
Fund: 06 - ASSET FORFEITURE FUND Surplus (Deficit):	-10,700.00	-10,700.00	36.30	4,012.24	

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Fund: 07 - CAPITAL REPLACEMENT						
Revenue						
Department: 71 - REVENUES						
Category: 96 - INTEREST EARNED						
07-71-9601	INTEREST EARNED	192,000.00	192,000.00	17,574.99	107,716.43	84,283.57
Category: 96 - INTEREST EARNED Total:		192,000.00	192,000.00	17,574.99	107,716.43	84,283.57
Category: 97 - INTERFUND ACTIVITY						
07-71-9740	GF COMP. EQUIP. USER FEE	158,070.00	158,070.00	0.00	79,035.00	79,035.00
07-71-9742	UF COMP. EQUIP. USER FEE	1,680.00	1,680.00	0.00	840.00	840.00
07-71-9744	GC COMP. EQUIP. USER FEE	5,950.00	5,950.00	0.00	2,975.00	2,975.00
07-71-9745	CT COMP. EQUIP. USER FEE	5,530.00	5,530.00	0.00	2,765.00	2,765.00
07-71-9747	CC /PD COMP. EQUIP. USER FEE	31,240.00	31,240.00	0.00	15,620.00	15,620.00
07-71-9750	JVFCPEMS COMP USER FEE	116,510.00	116,510.00	0.00	58,255.00	58,255.00
07-71-9764	CC EQUIP PURCHASE CONTRIBUTION	191,650.00	191,650.00	0.00	95,825.00	95,825.00
07-71-9771	GF EQUIPMENT USER FEE	109,695.00	109,695.00	0.00	54,847.50	54,847.50
07-71-9772	UF EQUIPMENT USER FEE	115,904.00	115,904.00	0.00	57,952.00	57,952.00
07-71-9773	GC EQUIPMENT USER FEE	357,480.00	357,480.00	0.00	178,740.00	178,740.00
07-71-9775	JVFCPEMS EQUIP USER FEE	661,878.00	661,878.00	0.00	330,939.00	330,939.00
Category: 97 - INTERFUND ACTIVITY Total:		1,755,587.00	1,755,587.00	0.00	877,793.50	877,793.50
Category: 98 - MISCELLANEOUS REVENUE						
07-71-9802	SALES OF ASSETS - WATER & SEWER (45)	198,000.00	198,000.00	0.00	46,575.00	151,425.00
07-71-9803	SALES OF ASSETS - POLICE (21)	269,000.00	269,000.00	0.00	145,408.16	123,591.84
07-71-9804	SALES OF ASSETS FIRE DEPT (25)	155,000.00	155,000.00	29,400.00	61,442.71	93,557.29
07-71-9805	SALES OF ASSETS PUBLIC WKS (30)	58,000.00	58,000.00	26,500.00	26,500.00	31,500.00
07-71-9806	SALES OF ASSETS CODE ENF (31)	48,000.00	48,000.00	0.00	25,312.50	22,687.50
07-71-9807	SALES OF ASSETS STREETS (32)	156,000.00	156,000.00	0.00	0.00	156,000.00
07-71-9808	SALES OF ASSETS BLDG MAINT (33)	50,000.00	50,000.00	0.00	25,312.50	24,687.50
07-71-9809	SALES OF ASSETS FLEET (36)	62,620.00	62,620.00	0.00	0.00	62,620.00
07-71-9810	SALES OF ASSETS PARKS (39)	200,000.00	200,000.00	0.00	35,000.00	165,000.00
07-71-9811	SALES OF ASSETS GOLF COURSE (88)	54,000.00	54,000.00	0.00	2,609.21	51,390.79
Category: 98 - MISCELLANEOUS REVENUE Total:		1,250,620.00	1,250,620.00	55,900.00	368,160.08	882,459.92
Department: 71 - REVENUES Total:		3,198,207.00	3,198,207.00	73,474.99	1,353,670.01	1,844,536.99
Revenue Total:		3,198,207.00	3,198,207.00	73,474.99	1,353,670.01	1,844,536.99
Expense						
Department: 72 - EQUIPMENT REPLACEMENT						
Category: 65 - CAPITAL OUTLAY						
07-72-6570	Vehicles - Public Works	57,216.00	57,216.00	54,980.00	54,980.00	2,236.00
07-72-6571	VEHICLES GOLF COURSE	0.00	0.00	0.00	47,073.00	-47,073.00
07-72-6573	VEHICLES POLICE	460,650.00	460,650.00	58,927.00	402,321.30	58,328.70
07-72-6574	VEHICLES FIRE DEPT	3,769,825.00	3,843,725.00	10,103.60	162,039.91	3,681,685.09
07-72-6575	VEHICLES CODE ENFORCEMENT	43,199.00	43,199.00	0.00	40,713.00	2,486.00
07-72-6576	VEHICLES STREETS	194,377.00	194,377.00	0.00	133,831.00	60,546.00
07-72-6577	VEHICLES BLDG MAINT	46,780.00	46,780.00	0.00	43,297.00	3,483.00
07-72-6579	VEHICLES PARKS	196,434.00	196,434.00	131,499.00	178,572.00	17,862.00
07-72-6580	VEHICLES WATER AND SEWER	180,267.00	180,267.00	0.00	188,292.00	-8,025.00
07-72-6581	RADIO/RADAR EQUIPMENT	0.00	0.00	3,640.00	15,850.00	-15,850.00
07-72-6586	GROUND & MAINT. EQUIP - GOLF COURSE	220,969.20	220,969.20	0.00	160,094.00	60,875.20
07-72-6598	EQUIPMENT LEASE-PURCHASE	0.00	0.00	2,214.00	16,143.00	-16,143.00
Category: 65 - CAPITAL OUTLAY Total:		5,169,717.20	5,243,617.20	261,363.60	1,443,206.21	3,800,410.99
Department: 72 - EQUIPMENT REPLACEMENT Total:		5,169,717.20	5,243,617.20	261,363.60	1,443,206.21	3,800,410.99

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Department: 73 - TECHNOLOGY REPLACEMNT					
Category: 65 - CAPITAL OUTLAY					
07-73-6573 COMPUTER EQUIPMENT	291,750.00	291,750.00	-1,287.44	279,703.78	12,046.22
Category: 65 - CAPITAL OUTLAY Total:	291,750.00	291,750.00	-1,287.44	279,703.78	12,046.22
Department: 73 - TECHNOLOGY REPLACEMNT Total:	291,750.00	291,750.00	-1,287.44	279,703.78	12,046.22
Expense Total:	5,461,467.20	5,535,367.20	260,076.16	1,722,909.99	3,812,457.21
Fund: 07 - CAPITAL REPLACEMENT Surplus (Deficit):	-2,263,260.20	-2,337,160.20	-186,601.17	-369,239.98	

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Fund: 08 - TRAFFIC SAFETY FUND					
Revenue					
Department: 10 - REVENUES					
Category: 96 - INTEREST EARNED					
08-10-9601 INTEREST EARNED	0.00	0.00	1,569.69	1,569.69	-1,569.69
Category: 96 - INTEREST EARNED Total:	0.00	0.00	1,569.69	1,569.69	-1,569.69
Category: 99 - OTHER AGENCY REVENUES					
08-10-9913 SS4A GRANT	100,000.00	100,000.00	0.00	0.00	100,000.00
Category: 99 - OTHER AGENCY REVENUES Total:	100,000.00	100,000.00	0.00	0.00	100,000.00
Department: 10 - REVENUES Total:	100,000.00	100,000.00	1,569.69	1,569.69	98,430.31
Revenue Total:	100,000.00	100,000.00	1,569.69	1,569.69	98,430.31
Expense					
Department: 17 - TRAFFIC SAFETY					
Category: 60 - OTHER SERVICES					
08-17-7301 SS4A STUDY	125,000.00	125,000.00	10,456.27	11,261.05	113,738.95
Category: 60 - OTHER SERVICES Total:	125,000.00	125,000.00	10,456.27	11,261.05	113,738.95
Category: 65 - CAPITAL OUTLAY					
08-17-6581 RADIO/RADAR EQUIPMENT	50,000.00	50,000.00	0.00	0.00	50,000.00
Category: 65 - CAPITAL OUTLAY Total:	50,000.00	50,000.00	0.00	0.00	50,000.00
Department: 17 - TRAFFIC SAFETY Total:	175,000.00	175,000.00	10,456.27	11,261.05	163,738.95
Expense Total:	175,000.00	175,000.00	10,456.27	11,261.05	163,738.95
Fund: 08 - TRAFFIC SAFETY FUND Surplus (Deficit):	-75,000.00	-75,000.00	-8,886.58	-9,691.36	

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Fund: 10 - CAPITAL IMPROVEMENTS FUND						
Revenue						
Department: 90 - REVENUES						
Category: 70 - CAPITAL IMPROVEMENTS						
10-90-9916	COMP PLAN GRANT	157,500.00	157,500.00	0.00	0.00	157,500.00
10-90-9917	SEATTLE STREET WATER LINE GRANT	0.00	0.00	0.00	624,835.00	-624,835.00
Category: 70 - CAPITAL IMPROVEMENTS Total:		157,500.00	157,500.00	0.00	624,835.00	-467,335.00
Category: 96 - INTEREST EARNED						
10-90-9601	INTEREST EARNED	84,000.00	84,000.00	21,756.38	65,373.12	18,626.88
Category: 96 - INTEREST EARNED Total:		84,000.00	84,000.00	21,756.38	65,373.12	18,626.88
Category: 97 - INTERFUND ACTIVITY						
10-90-9751	TRFR F/GENERAL FUND	1,880,000.00	1,688,710.27	0.00	844,355.14	844,355.13
Category: 97 - INTERFUND ACTIVITY Total:		1,880,000.00	1,688,710.27	0.00	844,355.14	844,355.13
Category: 98 - MISCELLANEOUS REVENUE						
10-90-9899	MISCELLANEOUS REVENUE	0.00	0.00	0.00	26,993.37	-26,993.37
Category: 98 - MISCELLANEOUS REVENUE Total:		0.00	0.00	0.00	26,993.37	-26,993.37
Category: 99 - OTHER AGENCY REVENUES						
10-90-9907	FY 20 - HOME ELEVATION	2,373,005.00	2,373,005.00	0.00	0.00	2,373,005.00
10-90-9908	FY 22 -HOME ELEVATION GRANT	4,744,705.00	4,744,705.00	0.00	2,106,819.82	2,637,885.18
10-90-9912	FLOOD MITIGATION STUDY	450,000.00	450,000.00	0.00	0.00	450,000.00
Category: 99 - OTHER AGENCY REVENUES Total:		7,567,710.00	7,567,710.00	0.00	2,106,819.82	5,460,890.18
Department: 90 - REVENUES Total:		9,689,210.00	9,497,920.27	21,756.38	3,668,376.45	5,829,543.82
Revenue Total:		9,689,210.00	9,497,920.27	21,756.38	3,668,376.45	5,829,543.82
Expense						
Department: 91 - EXPENSE						
Category: 70 - CAPITAL IMPROVEMENTS						
10-91-7016	ELEVATIONS FY 20 GRANT	2,325,557.00	2,325,557.00	28,137.06	410,524.83	1,915,032.17
10-91-7018	FY 22 ELEVATION	4,869,705.00	4,869,705.00	8,650.00	57,460.00	4,812,245.00
10-91-7022	FY 22 ELEVATION #2	0.00	0.00	770,464.40	925,126.50	-925,126.50
10-91-7032	REHAB/REPAIR STORM WATER LINES	200,000.00	200,000.00	0.00	146,436.95	53,563.05
10-91-7066	PLAYGROUND STRUCTURE CAROL FOX	1,000,000.00	1,000,000.00	0.00	29,071.49	970,928.51
10-91-7067	CLARK HENRY BASEBALL FIELD	1,300,000.00	1,250,000.00	1,104.00	26,380.00	1,223,620.00
10-91-7105	PARK IMPROVEMENTS	50,000.00	50,000.00	0.00	14,421.00	35,579.00
10-91-7125	NEW CITY HALL ENG & ARCHITECT	200,000.00	200,000.00	14,276.82	69,676.80	130,323.20
10-91-7130	FACILITIES IMPROVEMENT	50,000.00	50,000.00	0.00	3,500.00	46,500.00
10-91-7131	GOLF COURSE CONVENTION CENTER	2,029,883.00	2,029,883.00	4,312.50	900,105.64	1,129,777.36
10-91-7134	STREET PANELS REPLACEMENT	250,000.00	250,000.00	5,844.20	49,892.00	200,108.00
10-91-7137	SIDEWALK REPL & ADD	100,000.00	100,000.00	0.00	0.00	100,000.00
10-91-7144	POOL CLOSURE/DEMOLITION	60,000.00	60,000.00	0.00	46,645.00	13,355.00
10-91-7300	FLOOD MITIGATION STUDY	600,000.00	508,710.27	0.00	0.00	508,710.27
10-91-7303	COMP PLAN GRANT	157,500.00	157,500.00	19,361.25	111,020.50	46,479.50
10-91-7304	VILLAGE DR PARKING	50,000.00	0.00	0.00	0.00	0.00
Category: 70 - CAPITAL IMPROVEMENTS Total:		13,242,645.00	13,051,355.27	852,150.23	2,790,260.71	10,261,094.56
Department: 91 - EXPENSE Total:		13,242,645.00	13,051,355.27	852,150.23	2,790,260.71	10,261,094.56
Expense Total:		13,242,645.00	13,051,355.27	852,150.23	2,790,260.71	10,261,094.56
Fund: 10 - CAPITAL IMPROVEMENTS FUND Surplus (Deficit):		-3,553,435.00	-3,553,435.00	-830,393.85	878,115.74	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 12 - COURT RESTRICTED FEE FUND						
Revenue						
Department: 18 - REVENUES						
Category: 80 - FINES WARRANTS & BONDS						
12-18-8003	TIME PAYMENT FEE-COURT	3,000.00	3,000.00	30.00	149.21	2,850.79
12-18-8004	COURT TECH FEE	20,000.00	20,000.00	1,555.05	10,298.77	9,701.23
12-18-8005	COURT BLDG SECURITY FEE	15,000.00	15,000.00	1,838.89	12,120.41	2,879.59
12-18-8007	CHILD SAFETY FEE	500.00	500.00	0.00	50.00	450.00
12-18-8008	JUDICIAL FEE	2,800.00	2,800.00	56.52	389.01	2,410.99
Category: 80 - FINES WARRANTS & BONDS Total:		41,300.00	41,300.00	3,480.46	23,007.40	18,292.60
Department: 18 - REVENUES Total:		41,300.00	41,300.00	3,480.46	23,007.40	18,292.60
Revenue Total:		41,300.00	41,300.00	3,480.46	23,007.40	18,292.60
Expense						
Department: 28 - COURT EXPENDITURES						
Category: 35 - SUPPLIES						
12-28-3503	OFFICE SUPPLIES	400.00	400.00	0.00	0.00	400.00
12-28-3504	WEARING APPAREL	1,000.00	1,000.00	0.00	187.00	813.00
12-28-3510	BOOK & PERIODICALS	100.00	100.00	0.00	0.00	100.00
Category: 35 - SUPPLIES Total:		1,500.00	1,500.00	0.00	187.00	1,313.00
Category: 45 - MAINTENANCE						
12-28-4501	FURNITURE AND EQUIPMENT	2,000.00	2,000.00	80.59	1,765.74	234.26
12-28-4504	SOFTWARE MAINTENANCE	8,600.00	8,600.00	0.00	5,072.85	3,527.15
Category: 45 - MAINTENANCE Total:		10,600.00	10,600.00	80.59	6,838.59	3,761.41
Category: 50 - SERVICES						
12-28-5027	MEMBERSHIPS	100.00	100.00	0.00	0.00	100.00
12-28-5029	TRAINING	500.00	500.00	0.00	0.00	500.00
Category: 50 - SERVICES Total:		600.00	600.00	0.00	0.00	600.00
Category: 65 - CAPITAL OUTLAY						
12-28-6574	COMPUTER SOFTWARE	6,000.00	6,000.00	0.00	0.00	6,000.00
Category: 65 - CAPITAL OUTLAY Total:		6,000.00	6,000.00	0.00	0.00	6,000.00
Category: 97 - INTERFUND ACTIVITY						
12-28-9772	TECHNOLOGY USER FEE	5,530.00	5,530.00	0.00	2,765.00	2,765.00
Category: 97 - INTERFUND ACTIVITY Total:		5,530.00	5,530.00	0.00	2,765.00	2,765.00
Department: 28 - COURT EXPENDITURES Total:		24,230.00	24,230.00	80.59	9,790.59	14,439.41
Expense Total:		24,230.00	24,230.00	80.59	9,790.59	14,439.41
Fund: 12 - COURT RESTRICTED FEE FUND Surplus (Deficit):		17,070.00	17,070.00	3,399.87	13,216.81	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 13 - CDBG - GRANT					
Revenue					
Department: 70 - REVENUES					
Category: 96 - INTEREST EARNED					
13-70-9601 INTEREST EARNED	0.00	0.00	2,822.72	2,822.72	-2,822.72
Category: 96 - INTEREST EARNED Total:	0.00	0.00	2,822.72	2,822.72	-2,822.72
Department: 70 - REVENUES Total:	0.00	0.00	2,822.72	2,822.72	-2,822.72
Revenue Total:	0.00	0.00	2,822.72	2,822.72	-2,822.72
Fund: 13 - CDBG - GRANT Total:	0.00	0.00	2,822.72	2,822.72	

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 15 - TIRZ -3					
Revenue					
Department: 10 - REVENUES					
Category: 72 - PROPERTY TAXES					
15-10-7201 CURRENT PROPERTY TAXES	2,000.00	2,000.00	0.00	0.00	2,000.00
Category: 72 - PROPERTY TAXES Total:	2,000.00	2,000.00	0.00	0.00	2,000.00
Department: 10 - REVENUES Total:	2,000.00	2,000.00	0.00	0.00	2,000.00
Revenue Total:	2,000.00	2,000.00	0.00	0.00	2,000.00
Expense					
Department: 22 - TIRZ 3					
Category: 55 - PROFESSIONAL SERVICES					
15-22-5524 ADMINISTRATIVE	2,000.00	2,000.00	0.00	0.00	2,000.00
Category: 55 - PROFESSIONAL SERVICES Total:	2,000.00	2,000.00	0.00	0.00	2,000.00
Department: 22 - TIRZ 3 Total:	2,000.00	2,000.00	0.00	0.00	2,000.00
Expense Total:	2,000.00	2,000.00	0.00	0.00	2,000.00
Fund: 15 - TIRZ -3 Surplus (Deficit):	0.00	0.00	0.00	0.00	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 16 - GO BONDS - SERIES 2024					
Revenue					
Department: 90 - REVENUES					
Category: 96 - INTEREST EARNED					
16-90-9601 INTEREST EARNED	100,000.00	100,000.00	78,497.77	595,852.90	-495,852.90
Category: 96 - INTEREST EARNED Total:	100,000.00	100,000.00	78,497.77	595,852.90	-495,852.90
Department: 90 - REVENUES Total:	100,000.00	100,000.00	78,497.77	595,852.90	-495,852.90
Revenue Total:	100,000.00	100,000.00	78,497.77	595,852.90	-495,852.90
Expense					
Department: 91 - EXPENSE					
Category: 70 - CAPITAL IMPROVEMENTS					
16-91-7213 CONGO STREET PROJECT	4,000,000.00	4,000,000.00	114,382.55	1,486,576.38	2,513,423.62
16-91-7214 SINGAPORE STREET PROJECT	2,923,270.00	2,923,270.00	8,783.00	82,174.25	2,841,095.75
16-91-7215 AUSTRALIA	1,878,175.00	1,878,175.00	0.00	145,043.90	1,733,131.10
16-91-7216 SEATTLE	2,000,886.00	2,000,886.00	0.00	96,591.00	1,904,295.00
16-91-7217 SOLOMON	4,492,152.00	4,492,152.00	0.00	64,686.90	4,427,465.10
16-91-7218 WOB PLANT	6,000,000.00	6,000,000.00	0.00	0.00	6,000,000.00
16-91-7219 SEWER PIPE REP	3,500,000.00	3,500,000.00	293,974.85	414,299.31	3,085,700.69
16-91-7220 EQUADOR BRIDGE	500,000.00	500,000.00	19,186.50	79,694.48	420,305.52
Category: 70 - CAPITAL IMPROVEMENTS Total:	25,294,483.00	25,294,483.00	436,326.90	2,369,066.22	22,925,416.78
Department: 91 - EXPENSE Total:	25,294,483.00	25,294,483.00	436,326.90	2,369,066.22	22,925,416.78
Expense Total:	25,294,483.00	25,294,483.00	436,326.90	2,369,066.22	22,925,416.78
Fund: 16 - GO BONDS - SERIES 2024 Surplus (Deficit):	-25,194,483.00	-25,194,483.00	-357,829.13	-1,773,213.32	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 49 - JV FIRE CONTROL PREV & EMERGENCY MEDICAL SERV						
Revenue						
Department: 10 - REVENUES						
Category: 75 - OTHER TAXES						
49-10-7623	SALES TX-FIRE CONTROL PREV & EMERG	2,350,000.00	2,350,000.00	156,493.05	1,357,882.16	992,117.84
Category: 75 - OTHER TAXES Total:		2,350,000.00	2,350,000.00	156,493.05	1,357,882.16	992,117.84
Category: 96 - INTEREST EARNED						
49-10-9601	INTEREST EARNED	125,000.00	125,000.00	4,406.01	64,164.45	60,835.55
Category: 96 - INTEREST EARNED Total:		125,000.00	125,000.00	4,406.01	64,164.45	60,835.55
Department: 10 - REVENUES Total:		2,475,000.00	2,475,000.00	160,899.06	1,422,046.61	1,052,953.39
Revenue Total:		2,475,000.00	2,475,000.00	160,899.06	1,422,046.61	1,052,953.39
Expense						
Department: 26 - FIRE CONTROL & EMERG SERV						
Category: 30 - SALARIES, WAGES, & BENEFITS						
49-26-3001	SALARIES	0.00	0.00	66,583.47	492,781.82	-492,781.82
49-26-3002	WAGES	0.00	0.00	6,049.11	27,150.33	-27,150.33
49-26-3003	LONGEVITY	0.00	0.00	241.13	1,715.55	-1,715.55
49-26-3007	OVERTIME	0.00	0.00	13,265.49	119,737.14	-119,737.14
49-26-3010	INCENTIVES	0.00	0.00	2,119.85	14,932.98	-14,932.98
49-26-3051	FICA/MEDICARE TAXES	0.00	0.00	6,652.45	48,938.25	-48,938.25
49-26-3052	WORKMEN'S COMPENSATION	0.00	0.00	0.00	14,095.85	-14,095.85
49-26-3053	UNEMPLOYMENT COMPENSATION	0.00	0.00	45.87	1,891.14	-1,891.14
49-26-3054	RETIREMENT	0.00	0.00	13,510.74	102,728.68	-102,728.68
49-26-3055	HEALTH INSURANCE	0.00	0.00	8,619.51	61,376.72	-61,376.72
49-26-3056	LIFE INS	0.00	0.00	70.76	510.45	-510.45
49-26-3057	DENTAL INSURANCE	0.00	0.00	675.49	5,004.90	-5,004.90
49-26-3058	LONG-TERM DISABILITY	0.00	0.00	172.59	1,283.06	-1,283.06
49-26-3060	VISION INSURANCE	0.00	0.00	121.38	908.24	-908.24
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		0.00	0.00	118,127.84	893,055.11	-893,055.11
Category: 35 - SUPPLIES						
49-26-3504	WEARING APPAREL	104,212.00	104,212.00	0.00	0.00	104,212.00
49-26-3505	FIRE PREVENTION SUPPLIES	2,900.00	2,900.00	0.00	0.00	2,900.00
Category: 35 - SUPPLIES Total:		107,112.00	107,112.00	0.00	0.00	107,112.00
Category: 45 - MAINTENANCE						
49-26-4504	SOFTWARE MAINT.UPDATE	65,000.00	65,000.00	0.00	0.00	65,000.00
Category: 45 - MAINTENANCE Total:		65,000.00	65,000.00	0.00	0.00	65,000.00
Category: 50 - SERVICES						
49-26-5024	RADIO USAGE FEES	15,000.00	15,000.00	0.00	0.00	15,000.00
49-26-5029	TRAVEL/TRAINING	20,000.00	20,000.00	0.00	0.00	20,000.00
Category: 50 - SERVICES Total:		35,000.00	35,000.00	0.00	0.00	35,000.00
Category: 55 - PROFESSIONAL SERVICES						
49-26-5523	PERSONNEL - FCPMSD	1,463,850.00	1,463,850.00	0.00	0.00	1,463,850.00
49-26-5524	ADMINISTRATIVE	25,650.00	25,650.00	0.00	0.00	25,650.00
Category: 55 - PROFESSIONAL SERVICES Total:		1,489,500.00	1,489,500.00	0.00	0.00	1,489,500.00
Category: 97 - INTERFUND ACTIVITY						
49-26-9772	TECHNOLOGY USER FEE	116,510.00	116,510.00	0.00	58,255.00	58,255.00
49-26-9791	EQUIPMENT USER FEE	661,878.00	661,878.00	0.00	330,939.00	330,939.00
Category: 97 - INTERFUND ACTIVITY Total:		778,388.00	778,388.00	0.00	389,194.00	389,194.00
Department: 26 - FIRE CONTROL & EMERG SERV Total:		2,475,000.00	2,475,000.00	118,127.84	1,282,249.11	1,192,750.89
Expense Total:		2,475,000.00	2,475,000.00	118,127.84	1,282,249.11	1,192,750.89
Fund: 49 - JV FIRE CONTROL PREV & EMERGENCY MEDICAL SERV Surplus ..		0.00	0.00	42,771.22	139,797.50	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 50 - JV CRIME CONTROL						
Revenue						
Department: 10 - REVENUES						
Category: 75 - OTHER TAXES						
50-10-7623	SALES TX-CRIME CONTROL	2,350,000.00	2,350,000.00	156,937.32	1,367,098.38	982,901.62
Category: 75 - OTHER TAXES Total:		2,350,000.00	2,350,000.00	156,937.32	1,367,098.38	982,901.62
Category: 96 - INTEREST EARNED						
50-10-9601	INTEREST EARNED	240,000.00	240,000.00	20,454.15	168,931.03	71,068.97
Category: 96 - INTEREST EARNED Total:		240,000.00	240,000.00	20,454.15	168,931.03	71,068.97
Department: 10 - REVENUES Total:		2,590,000.00	2,590,000.00	177,391.47	1,536,029.41	1,053,970.59
Revenue Total:		2,590,000.00	2,590,000.00	177,391.47	1,536,029.41	1,053,970.59
Expense						
Department: 27 - CRIME CONTROL						
Category: 30 - SALARIES, WAGES, & BENEFITS						
50-27-3001	SALARIES	0.00	0.00	93,561.40	662,382.61	-662,382.61
50-27-3003	LONGEVITY	0.00	0.00	275.62	1,910.07	-1,910.07
50-27-3007	OVERTIME	0.00	0.00	6,767.88	39,540.84	-39,540.84
50-27-3010	INCENTIVES	0.00	0.00	2,456.25	17,371.38	-17,371.38
50-27-3014	S.T.E.P. PROGRAM	0.00	0.00	4,382.30	24,178.95	-24,178.95
50-27-3051	FICA/MEDICARE TAXES	0.00	0.00	7,981.81	55,401.28	-55,401.28
50-27-3052	WORKMEN'S COMPENSATION	0.00	0.00	0.00	17,424.93	-17,424.93
50-27-3053	UNEMPLOYMENT COMPENSATION	0.00	0.00	27.41	2,070.94	-2,070.94
50-27-3054	RETIREMENT	0.00	0.00	17,766.90	121,843.00	-121,843.00
50-27-3055	HEALTH INSURANCE	0.00	0.00	13,021.94	90,702.41	-90,702.41
50-27-3056	LIFE INS	0.00	0.00	99.25	668.20	-668.20
50-27-3057	DENTAL INSURANCE	0.00	0.00	999.50	7,261.01	-7,261.01
50-27-3058	LONG-TERM DISABILITY	0.00	0.00	243.53	1,718.93	-1,718.93
50-27-3060	VISION INSURANCE	0.00	0.00	167.35	1,217.96	-1,217.96
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		0.00	0.00	147,751.14	1,043,692.51	-1,043,692.51
Category: 35 - SUPPLIES						
50-27-3504	WEARING APPAREL	20,464.00	20,464.00	0.00	0.00	20,464.00
50-27-3505	CRIME PREVENTION SUPPLIES	9,000.00	9,000.00	0.00	0.00	9,000.00
50-27-3510	BOOKS AND PERIODICALS	5,618.00	5,618.00	0.00	0.00	5,618.00
50-27-3523	TOOLS/ EQUIPMENT	8,000.00	8,000.00	0.00	0.00	8,000.00
Category: 35 - SUPPLIES Total:		43,082.00	43,082.00	0.00	0.00	43,082.00
Category: 45 - MAINTENANCE						
50-27-4503	RADIO AND RADAR EQUIPMENT	26,329.00	26,329.00	0.00	0.00	26,329.00
50-27-4504	SOFTWARE	21,700.00	21,700.00	0.00	0.00	21,700.00
50-27-4599	MISCELLANEOUS EQUIPMENT	3,300.00	3,300.00	0.00	0.00	3,300.00
Category: 45 - MAINTENANCE Total:		51,329.00	51,329.00	0.00	0.00	51,329.00
Category: 50 - SERVICES						
50-27-5015	LAB TEST	2,400.00	2,400.00	0.00	0.00	2,400.00
50-27-5020	COMMUNICATIONS	8,000.00	8,000.00	0.00	0.00	8,000.00
50-27-5022	RENTAL OF EQUIPMENT	18,500.00	18,500.00	0.00	0.00	18,500.00
50-27-5029	TRAVEL/TRAINING	26,250.00	26,250.00	0.00	0.00	26,250.00
50-27-5030	MAINTENANCE AGREEMENT	239,350.00	239,350.00	0.00	0.00	239,350.00
Category: 50 - SERVICES Total:		294,500.00	294,500.00	0.00	0.00	294,500.00
Category: 55 - PROFESSIONAL SERVICES						
50-27-5523	PERSONNEL-CRIME PREVENTION	1,928,959.00	1,928,959.00	0.00	0.00	1,928,959.00
50-27-5524	ADMINISTRATIVE	25,900.00	25,900.00	0.00	0.00	25,900.00
Category: 55 - PROFESSIONAL SERVICES Total:		1,954,859.00	1,954,859.00	0.00	0.00	1,954,859.00
Category: 60 - OTHER SERVICES						
50-27-6001	AUTOMOBIL LIAB. INSURANCE	23,340.00	23,340.00	0.00	0.00	23,340.00
Category: 60 - OTHER SERVICES Total:		23,340.00	23,340.00	0.00	0.00	23,340.00
Category: 97 - INTERFUND ACTIVITY						
50-27-9772	TECHNOLOGY USER FEES	31,240.00	31,240.00	0.00	15,620.00	15,620.00

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

[50-27-9781](#)

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
EQUIPMENT PURCHASE CONTRIBUTIO	191,650.00	191,650.00	0.00	95,825.00	95,825.00
Category: 97 - INTERFUND ACTIVITY Total:	222,890.00	222,890.00	0.00	111,445.00	111,445.00
Department: 27 - CRIME CONTROL Total:	2,590,000.00	2,590,000.00	147,751.14	1,155,137.51	1,434,862.49
Expense Total:	2,590,000.00	2,590,000.00	147,751.14	1,155,137.51	1,434,862.49
Fund: 50 - JV CRIME CONTROL Surplus (Deficit):	0.00	0.00	29,640.33	380,891.90	
Total Surplus (Deficit):	-35,180,854.95	-35,429,895.98	-1,693,464.66	55,229.74	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Group Summary

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 01 - GENERAL FUND					
Revenue					
Department: 10 - REVENUES					
72 - PROPERTY TAXES	8,678,843.00	8,678,843.00	24,424.21	8,344,841.37	334,001.63
75 - OTHER TAXES	5,251,000.00	5,251,000.00	351,802.02	3,046,595.70	2,204,404.30
80 - FINES WARRANTS & BONDS	968,000.00	968,000.00	92,265.51	612,188.07	355,811.93
85 - FEE & CHARGES FOR SERVICE	505,707.00	505,707.00	24,296.04	222,600.46	283,106.54
90 - LICENSES & PERMITS	261,000.00	261,000.00	23,789.90	328,996.73	-67,996.73
96 - INTEREST EARNED	550,000.00	550,000.00	21,395.37	231,632.62	318,367.38
97 - INTERFUND ACTIVITY	4,781,722.00	4,791,529.03	0.00	359,000.00	4,432,529.03
98 - MISCELLANEOUS REVENUE	70,000.00	70,000.00	14,708.94	41,975.19	28,024.81
99 - OTHER AGENCY REVENUES	100,000.00	100,000.00	0.00	597,125.33	-497,125.33
Department: 10 - REVENUES Total:	21,166,272.00	21,176,079.03	552,681.99	13,784,955.47	7,391,123.56
Revenue Total:	21,166,272.00	21,176,079.03	552,681.99	13,784,955.47	7,391,123.56
Expense					
Department: 11 - ADMINISTRATIVE SERVICE					
30 - SALARIES, WAGES, & BENEFITS	1,081,627.56	1,135,188.92	77,577.90	654,106.57	481,082.35
35 - SUPPLIES	18,850.00	18,850.00	133.95	10,673.95	8,176.05
45 - MAINTENANCE	2,000.00	2,000.00	0.00	1,005.00	995.00
50 - SERVICES	106,981.00	106,981.00	1,393.73	35,260.53	71,720.47
54 - SUNDRY	45,000.00	45,000.00	0.00	17,696.47	27,303.53
55 - PROFESSIONAL SERVICES	0.00	0.00	-16.50	0.00	0.00
60 - OTHER SERVICES	175.00	175.00	0.00	0.00	175.00
97 - INTERFUND ACTIVITY	7,850.00	7,850.00	0.00	3,925.00	3,925.00
Department: 11 - ADMINISTRATIVE SERVICE Total:	1,262,483.56	1,316,044.92	79,089.08	722,667.52	593,377.40
Department: 12 - LEGAL/OTHER SERVICES					
50 - SERVICES	1,585,000.00	1,585,000.00	0.00	457,539.06	1,127,460.94
55 - PROFESSIONAL SERVICES	116,000.00	116,000.00	6,652.50	46,681.48	69,318.52
60 - OTHER SERVICES	187,566.00	187,566.00	0.00	254,853.83	-67,287.83
65 - CAPITAL OUTLAY	4,200,000.00	4,200,000.00	0.00	4,200,701.80	-701.80
97 - INTERFUND ACTIVITY	1,880,550.00	1,689,260.27	0.00	844,630.14	844,630.13
Department: 12 - LEGAL/OTHER SERVICES Total:	7,969,116.00	7,777,826.27	6,652.50	5,804,406.31	1,973,419.96
Department: 13 - INFO TECHNOLOGY					
30 - SALARIES, WAGES, & BENEFITS	404,840.68	404,840.68	30,259.24	218,547.61	186,293.07
35 - SUPPLIES	3,450.00	3,450.00	0.00	1,836.48	1,613.52
45 - MAINTENANCE	556,814.00	556,814.00	2,793.35	171,538.91	385,275.09
50 - SERVICES	58,830.00	58,830.00	4,830.79	28,876.02	29,953.98
55 - PROFESSIONAL SERVICES	60,000.00	60,000.00	7,682.51	33,737.94	26,262.06
65 - CAPITAL OUTLAY	4,000.00	4,000.00	0.00	2,428.88	1,571.12
97 - INTERFUND ACTIVITY	88,520.00	88,520.00	0.00	44,260.00	44,260.00
Department: 13 - INFO TECHNOLOGY Total:	1,176,454.68	1,176,454.68	45,565.89	501,225.84	675,228.84
Department: 14 - PURCHASING					
35 - SUPPLIES	23,500.00	23,500.00	3,058.86	17,553.45	5,946.55
50 - SERVICES	2,675.00	2,675.00	0.00	1,605.54	1,069.46
Department: 14 - PURCHASING Total:	26,175.00	26,175.00	3,058.86	19,158.99	7,016.01
Department: 15 - ACCOUNTING SERVICES					
30 - SALARIES, WAGES, & BENEFITS	435,622.33	528,350.70	31,866.84	332,787.60	195,563.10
35 - SUPPLIES	5,350.00	5,350.00	198.98	2,843.45	2,506.55
45 - MAINTENANCE	500.00	500.00	0.00	0.00	500.00
50 - SERVICES	8,440.00	8,440.00	421.50	3,182.71	5,257.29
54 - SUNDRY	1,000.00	1,000.00	0.00	345.00	655.00
55 - PROFESSIONAL SERVICES	40,000.00	40,000.00	-5,472.09	32,721.98	7,278.02
97 - INTERFUND ACTIVITY	2,780.00	2,780.00	0.00	1,390.00	1,390.00
Department: 15 - ACCOUNTING SERVICES Total:	493,692.33	586,420.70	27,015.23	373,270.74	213,149.96

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 16 - CUSTOMER SERVICE					
30 - SALARIES, WAGES, & BENEFITS	81,283.71	81,283.71	6,180.18	44,039.94	37,243.77
35 - SUPPLIES	500.00	500.00	0.00	244.49	255.51
45 - MAINTENANCE	400.00	400.00	0.00	0.00	400.00
50 - SERVICES	890.00	890.00	37.44	604.83	285.17
55 - PROFESSIONAL SERVICES	86,700.00	86,700.00	0.00	41,574.27	45,125.73
97 - INTERFUND ACTIVITY	440.00	440.00	0.00	220.00	220.00
Department: 16 - CUSTOMER SERVICE Total:	170,213.71	170,213.71	6,217.62	86,683.53	83,530.18
Department: 19 - MUNICIPAL COURT					
30 - SALARIES, WAGES, & BENEFITS	298,197.99	298,197.99	21,451.17	155,257.50	142,940.49
35 - SUPPLIES	2,300.00	2,300.00	0.00	861.58	1,438.42
45 - MAINTENANCE	500.00	500.00	0.00	0.00	500.00
50 - SERVICES	7,520.00	7,520.00	497.21	3,514.29	4,005.71
54 - SUNDRY	800.00	800.00	0.00	60.09	739.91
55 - PROFESSIONAL SERVICES	98,950.00	98,950.00	7,775.00	50,785.72	48,164.28
Department: 19 - MUNICIPAL COURT Total:	408,267.99	408,267.99	29,723.38	210,479.18	197,788.81
Department: 21 - POLICE					
30 - SALARIES, WAGES, & BENEFITS	4,542,560.07	4,542,560.07	199,898.56	1,422,044.71	3,120,515.36
35 - SUPPLIES	98,388.00	98,388.00	4,378.36	33,145.66	65,242.34
45 - MAINTENANCE	121,926.00	121,926.00	19,928.80	107,642.63	14,283.37
50 - SERVICES	275,003.00	275,003.00	12,224.37	210,984.41	64,018.59
54 - SUNDRY	3,000.00	3,000.00	0.00	681.60	2,318.40
55 - PROFESSIONAL SERVICES	1,800.00	1,800.00	540.00	1,113.00	687.00
60 - OTHER SERVICES	29,040.00	29,040.00	0.00	22,693.76	6,346.24
97 - INTERFUND ACTIVITY	2,050.00	2,050.00	0.00	1,025.00	1,025.00
Department: 21 - POLICE Total:	5,073,767.07	5,073,767.07	236,970.09	1,799,330.77	3,274,436.30
Department: 23 - COMMUNICATIONS					
30 - SALARIES, WAGES, & BENEFITS	1,008,806.82	930,100.82	67,063.27	519,417.45	410,683.37
35 - SUPPLIES	17,365.00	17,365.00	461.74	5,187.37	12,177.63
45 - MAINTENANCE	22,450.00	22,450.00	0.00	5,078.00	17,372.00
50 - SERVICES	18,948.00	18,948.00	281.03	7,022.38	11,925.62
60 - OTHER SERVICES	600.00	600.00	0.00	347.88	252.12
97 - INTERFUND ACTIVITY	33,280.00	33,280.00	0.00	16,640.00	16,640.00
Department: 23 - COMMUNICATIONS Total:	1,101,449.82	1,022,743.82	67,806.04	553,693.08	469,050.74
Department: 25 - FIRE DEPARTMENT					
30 - SALARIES, WAGES, & BENEFITS	3,110,815.05	3,110,815.05	133,914.91	1,011,613.50	2,099,201.55
35 - SUPPLIES	335,199.00	335,199.00	3,952.79	146,858.04	188,340.96
45 - MAINTENANCE	133,949.00	133,949.00	209.24	40,891.53	93,057.47
50 - SERVICES	103,477.00	103,477.00	3,743.17	29,349.07	74,127.93
54 - SUNDRY	1,299.00	1,299.00	0.00	89.00	1,210.00
55 - PROFESSIONAL SERVICES	61,000.00	139,706.00	25,493.97	44,264.62	95,441.38
Department: 25 - FIRE DEPARTMENT Total:	3,745,739.05	3,824,445.05	167,314.08	1,273,065.76	2,551,379.29
Department: 30 - PUBLIC WORKS					
30 - SALARIES, WAGES, & BENEFITS	136,330.58	136,330.58	10,201.60	73,728.71	62,601.87
35 - SUPPLIES	6,450.00	6,450.00	0.00	2,478.88	3,971.12
50 - SERVICES	21,424.00	21,424.00	496.74	12,724.49	8,699.51
55 - PROFESSIONAL SERVICES	70,000.00	70,000.00	12,375.00	43,470.19	26,529.81
65 - CAPITAL OUTLAY	1,600.00	1,600.00	0.00	0.00	1,600.00
97 - INTERFUND ACTIVITY	1,980.00	1,980.00	0.00	990.00	990.00
Department: 30 - PUBLIC WORKS Total:	237,784.58	237,784.58	23,073.34	133,392.27	104,392.31
Department: 31 - COMMUNITY DEVELOPMENT					
30 - SALARIES, WAGES, & BENEFITS	311,536.97	311,536.97	22,105.04	146,061.82	165,475.15
35 - SUPPLIES	9,750.00	9,750.00	0.00	3,439.48	6,310.52
50 - SERVICES	15,024.00	15,024.00	288.07	8,022.76	7,001.24
55 - PROFESSIONAL SERVICES	160,000.00	160,000.00	10,202.50	78,691.55	81,308.45
65 - CAPITAL OUTLAY	600.00	600.00	0.00	249.99	350.01

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
97 - INTERFUND ACTIVITY	2,850.00	2,850.00	0.00	1,425.00	1,425.00
Department: 31 - COMMUNITY DEVELOPMENT Total:	499,760.97	499,760.97	32,595.61	237,890.60	261,870.37
Department: 32 - STREETS					
30 - SALARIES, WAGES, & BENEFITS	196,097.63	381,045.69	21,756.94	155,695.11	225,350.58
35 - SUPPLIES	59,000.00	59,000.00	415.50	24,039.50	34,960.50
40 - MAINTENANCE--BLDGS, STRUC	115,000.00	115,000.00	5,109.80	23,839.49	91,160.51
45 - MAINTENANCE	3,800.00	3,800.00	0.00	3,001.24	798.76
50 - SERVICES	196,902.00	196,902.00	15,215.11	93,915.59	102,986.41
55 - PROFESSIONAL SERVICES	22,500.00	22,500.00	758.00	8,892.00	13,608.00
97 - INTERFUND ACTIVITY	68,605.00	68,605.00	0.00	34,302.50	34,302.50
Department: 32 - STREETS Total:	661,904.63	846,852.69	43,255.35	343,685.43	503,167.26
Department: 33 - BUILDING MAINTENANCE					
30 - SALARIES, WAGES, & BENEFITS	137,626.58	137,626.58	10,423.84	75,559.82	62,066.76
35 - SUPPLIES	31,750.00	31,750.00	329.31	13,151.70	18,598.30
40 - MAINTENANCE--BLDGS, STRUC	52,500.00	52,500.00	1,707.17	22,424.53	30,075.47
45 - MAINTENANCE	3,000.00	3,000.00	0.00	0.00	3,000.00
50 - SERVICES	108,310.00	153,310.00	7,629.97	52,972.61	100,337.39
55 - PROFESSIONAL SERVICES	11,000.00	11,000.00	251.72	726.84	10,273.16
65 - CAPITAL OUTLAY	70,000.00	70,000.00	3,576.25	42,639.83	27,360.17
97 - INTERFUND ACTIVITY	430.00	430.00	0.00	215.00	215.00
Department: 33 - BUILDING MAINTENANCE Total:	414,616.58	459,616.58	23,918.26	207,690.33	251,926.25
Department: 35 - SOLID WASTE					
55 - PROFESSIONAL SERVICES	563,900.00	563,900.00	41,737.44	264,545.40	299,354.60
Department: 35 - SOLID WASTE Total:	563,900.00	563,900.00	41,737.44	264,545.40	299,354.60
Department: 36 - FLEET SERVICES					
35 - SUPPLIES	148,000.00	148,000.00	11,252.07	67,283.49	80,716.51
45 - MAINTENANCE	25,000.00	25,000.00	2,211.64	13,579.98	11,420.02
54 - SUNDRY	3,500.00	3,500.00	15.00	328.38	3,171.62
65 - CAPITAL OUTLAY	8,000.00	8,000.00	0.00	4,035.20	3,964.80
Department: 36 - FLEET SERVICES Total:	184,500.00	184,500.00	13,478.71	85,227.05	99,272.95
Department: 38 - RECREATION					
30 - SALARIES, WAGES, & BENEFITS	190,049.28	190,049.28	10,385.79	66,715.51	123,333.77
35 - SUPPLIES	13,150.00	13,150.00	-383.16	9,541.86	3,608.14
45 - MAINTENANCE	1,000.00	1,000.00	0.00	546.93	453.07
50 - SERVICES	184,890.00	184,890.00	35,839.79	87,260.10	97,629.90
55 - PROFESSIONAL SERVICES	23,000.00	23,000.00	4,000.00	15,000.00	8,000.00
97 - INTERFUND ACTIVITY	1,100.00	1,100.00	0.00	550.00	550.00
Department: 38 - RECREATION Total:	413,189.28	413,189.28	49,842.42	179,614.40	233,574.88
Department: 39 - PARKS					
30 - SALARIES, WAGES, & BENEFITS	727,983.50	727,983.50	57,197.07	369,196.23	358,787.27
35 - SUPPLIES	62,000.00	62,000.00	2,972.95	37,289.19	24,710.81
40 - MAINTENANCE--BLDGS, STRUC	36,500.00	36,500.00	1,694.44	11,137.67	25,362.33
45 - MAINTENANCE	4,000.00	4,000.00	-1,314.00	348.85	3,651.15
50 - SERVICES	14,336.00	14,336.00	438.52	8,302.63	6,033.37
55 - PROFESSIONAL SERVICES	2,000.00	2,000.00	0.00	1,000.00	1,000.00
65 - CAPITAL OUTLAY	54,000.00	54,000.00	1,236.91	42,558.10	11,441.90
97 - INTERFUND ACTIVITY	57,330.00	57,330.00	0.00	28,665.00	28,665.00
Department: 39 - PARKS Total:	958,149.50	958,149.50	62,225.89	498,497.67	459,651.83
Expense Total:	25,361,164.75	25,546,112.81	959,539.79	13,294,524.87	12,251,587.94
Fund: 01 - GENERAL FUND Surplus (Deficit):	-4,194,892.75	-4,370,033.78	-406,857.80	490,430.60	-4,860,464.38

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 03 - DEBT SERVICE FUND					
Revenue					
Department: 50 - REVENUES					
72 - PROPERTY TAXES	2,005,757.00	2,005,757.00	5,197.75	1,909,129.19	96,627.81
96 - INTEREST EARNED	20,000.00	20,000.00	1,855.18	15,973.96	4,026.04
97 - INTERFUND ACTIVITY	795,379.00	795,379.00	0.00	501,363.32	294,015.68
Department: 50 - REVENUES Total:	2,821,136.00	2,821,136.00	7,052.93	2,426,466.47	394,669.53
Revenue Total:	2,821,136.00	2,821,136.00	7,052.93	2,426,466.47	394,669.53
Expense					
Department: 51 - DEBT SERVICE					
61 - DEBT SERVICE	2,727,290.00	2,727,290.00	1,575.00	2,156,475.00	570,815.00
Department: 51 - DEBT SERVICE Total:	2,727,290.00	2,727,290.00	1,575.00	2,156,475.00	570,815.00
Expense Total:	2,727,290.00	2,727,290.00	1,575.00	2,156,475.00	570,815.00
Fund: 03 - DEBT SERVICE FUND Surplus (Deficit):	93,846.00	93,846.00	5,477.93	269,991.47	-176,145.47

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Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 05 - MOTEL TAX FUND					
Revenue					
Department: 55 - REVENUES					
75 - OTHER TAXES	115,000.00	115,000.00	12,887.33	72,756.70	42,243.30
96 - INTEREST EARNED	1,000.00	1,000.00	68.17	496.58	503.42
Department: 55 - REVENUES Total:	116,000.00	116,000.00	12,955.50	73,253.28	42,746.72
Revenue Total:	116,000.00	116,000.00	12,955.50	73,253.28	42,746.72
Expense					
Department: 56 - MOTEL TAX					
50 - SERVICES	48,000.00	48,000.00	0.00	11,157.86	36,842.14
97 - INTERFUND ACTIVITY	68,000.00	68,000.00	0.00	34,000.00	34,000.00
Department: 56 - MOTEL TAX Total:	116,000.00	116,000.00	0.00	45,157.86	70,842.14
Expense Total:	116,000.00	116,000.00	0.00	45,157.86	70,842.14
Fund: 05 - MOTEL TAX FUND Surplus (Deficit):	0.00	0.00	12,955.50	28,095.42	-28,095.42

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Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 06 - ASSET FORFEITURE FUND					
Revenue					
Department: 60 - REVENUES					
96 - INTEREST EARNED	1,000.00	1,000.00	36.30	566.55	433.45
98 - MISCELLANEOUS REVENUE	0.00	0.00	0.00	3,445.69	-3,445.69
Department: 60 - REVENUES Total:	1,000.00	1,000.00	36.30	4,012.24	-3,012.24
Revenue Total:	1,000.00	1,000.00	36.30	4,012.24	-3,012.24
Expense					
Department: 61 - ASSET FORFEITURE					
65 - CAPITAL OUTLAY	11,700.00	11,700.00	0.00	0.00	11,700.00
Department: 61 - ASSET FORFEITURE Total:	11,700.00	11,700.00	0.00	0.00	11,700.00
Expense Total:	11,700.00	11,700.00	0.00	0.00	11,700.00
Fund: 06 - ASSET FORFEITURE FUND Surplus (Deficit):	-10,700.00	-10,700.00	36.30	4,012.24	-14,712.24

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

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Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 07 - CAPITAL REPLACEMENT					
Revenue					
Department: 71 - REVENUES					
96 - INTEREST EARNED	192,000.00	192,000.00	17,574.99	107,716.43	84,283.57
97 - INTERFUND ACTIVITY	1,755,587.00	1,755,587.00	0.00	877,793.50	877,793.50
98 - MISCELLANEOUS REVENUE	1,250,620.00	1,250,620.00	55,900.00	368,160.08	882,459.92
Department: 71 - REVENUES Total:	3,198,207.00	3,198,207.00	73,474.99	1,353,670.01	1,844,536.99
Revenue Total:	3,198,207.00	3,198,207.00	73,474.99	1,353,670.01	1,844,536.99
Expense					
Department: 72 - EQUIPMENT REPLACEMENT					
65 - CAPITAL OUTLAY	5,169,717.20	5,243,617.20	261,363.60	1,443,206.21	3,800,410.99
Department: 72 - EQUIPMENT REPLACEMENT Total:	5,169,717.20	5,243,617.20	261,363.60	1,443,206.21	3,800,410.99
Department: 73 - TECHNOLOGY REPLACEMENT					
65 - CAPITAL OUTLAY	291,750.00	291,750.00	-1,287.44	279,703.78	12,046.22
Department: 73 - TECHNOLOGY REPLACEMENT Total:	291,750.00	291,750.00	-1,287.44	279,703.78	12,046.22
Expense Total:	5,461,467.20	5,535,367.20	260,076.16	1,722,909.99	3,812,457.21
Fund: 07 - CAPITAL REPLACEMENT Surplus (Deficit):	-2,263,260.20	-2,337,160.20	-186,601.17	-369,239.98	-1,967,920.22

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 08 - TRAFFIC SAFETY FUND					
Revenue					
Department: 10 - REVENUES					
96 - INTEREST EARNED	0.00	0.00	1,569.69	1,569.69	-1,569.69
99 - OTHER AGENCY REVENUES	100,000.00	100,000.00	0.00	0.00	100,000.00
Department: 10 - REVENUES Total:	100,000.00	100,000.00	1,569.69	1,569.69	98,430.31
Revenue Total:	100,000.00	100,000.00	1,569.69	1,569.69	98,430.31
Expense					
Department: 17 - TRAFFIC SAFETY					
60 - OTHER SERVICES	125,000.00	125,000.00	10,456.27	11,261.05	113,738.95
65 - CAPITAL OUTLAY	50,000.00	50,000.00	0.00	0.00	50,000.00
Department: 17 - TRAFFIC SAFETY Total:	175,000.00	175,000.00	10,456.27	11,261.05	163,738.95
Expense Total:	175,000.00	175,000.00	10,456.27	11,261.05	163,738.95
Fund: 08 - TRAFFIC SAFETY FUND Surplus (Deficit):	-75,000.00	-75,000.00	-8,886.58	-9,691.36	-65,308.64

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 10 - CAPITAL IMPROVEMENTS FUND					
Revenue					
Department: 90 - REVENUES					
70 - CAPITAL IMPROVEMENTS	157,500.00	157,500.00	0.00	624,835.00	-467,335.00
96 - INTEREST EARNED	84,000.00	84,000.00	21,756.38	65,373.12	18,626.88
97 - INTERFUND ACTIVITY	1,880,000.00	1,688,710.27	0.00	844,355.14	844,355.13
98 - MISCELLANEOUS REVENUE	0.00	0.00	0.00	26,993.37	-26,993.37
99 - OTHER AGENCY REVENUES	7,567,710.00	7,567,710.00	0.00	2,106,819.82	5,460,890.18
Department: 90 - REVENUES Total:	9,689,210.00	9,497,920.27	21,756.38	3,668,376.45	5,829,543.82
Revenue Total:	9,689,210.00	9,497,920.27	21,756.38	3,668,376.45	5,829,543.82
Expense					
Department: 91 - EXPENSE					
70 - CAPITAL IMPROVEMENTS	13,242,645.00	13,051,355.27	852,150.23	2,790,260.71	10,261,094.56
Department: 91 - EXPENSE Total:	13,242,645.00	13,051,355.27	852,150.23	2,790,260.71	10,261,094.56
Expense Total:	13,242,645.00	13,051,355.27	852,150.23	2,790,260.71	10,261,094.56
Fund: 10 - CAPITAL IMPROVEMENTS FUND Surplus (Deficit):	-3,553,435.00	-3,553,435.00	-830,393.85	878,115.74	-4,431,550.74

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 12 - COURT RESTRICTED FEE FUND					
Revenue					
Department: 18 - REVENUES					
80 - FINES WARRANTS & BONDS	41,300.00	41,300.00	3,480.46	23,007.40	18,292.60
Department: 18 - REVENUES Total:	41,300.00	41,300.00	3,480.46	23,007.40	18,292.60
Revenue Total:	41,300.00	41,300.00	3,480.46	23,007.40	18,292.60
Expense					
Department: 28 - COURT EXPENDITURES					
35 - SUPPLIES	1,500.00	1,500.00	0.00	187.00	1,313.00
45 - MAINTENANCE	10,600.00	10,600.00	80.59	6,838.59	3,761.41
50 - SERVICES	600.00	600.00	0.00	0.00	600.00
65 - CAPITAL OUTLAY	6,000.00	6,000.00	0.00	0.00	6,000.00
97 - INTERFUND ACTIVITY	5,530.00	5,530.00	0.00	2,765.00	2,765.00
Department: 28 - COURT EXPENDITURES Total:	24,230.00	24,230.00	80.59	9,790.59	14,439.41
Expense Total:	24,230.00	24,230.00	80.59	9,790.59	14,439.41
Fund: 12 - COURT RESTRICTED FEE FUND Surplus (Deficit):	17,070.00	17,070.00	3,399.87	13,216.81	3,853.19

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 13 - CDBG - GRANT					
Revenue					
Department: 70 - REVENUES					
96 - INTEREST EARNED	0.00	0.00	2,822.72	2,822.72	-2,822.72
Department: 70 - REVENUES Total:	0.00	0.00	2,822.72	2,822.72	-2,822.72
Revenue Total:	0.00	0.00	2,822.72	2,822.72	-2,822.72
Fund: 13 - CDBG - GRANT Total:	0.00	0.00	2,822.72	2,822.72	-2,822.72

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 15 - TIRZ -3					
Revenue					
Department: 10 - REVENUES					
72 - PROPERTY TAXES	2,000.00	2,000.00	0.00	0.00	2,000.00
Department: 10 - REVENUES Total:	2,000.00	2,000.00	0.00	0.00	2,000.00
Revenue Total:	2,000.00	2,000.00	0.00	0.00	2,000.00
Expense					
Department: 22 - TIRZ 3					
55 - PROFESSIONAL SERVICES	2,000.00	2,000.00	0.00	0.00	2,000.00
Department: 22 - TIRZ 3 Total:	2,000.00	2,000.00	0.00	0.00	2,000.00
Expense Total:	2,000.00	2,000.00	0.00	0.00	2,000.00
Fund: 15 - TIRZ -3 Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 16 - GO BONDS - SERIES 2024					
Revenue					
Department: 90 - REVENUES					
96 - INTEREST EARNED	100,000.00	100,000.00	78,497.77	595,852.90	-495,852.90
Department: 90 - REVENUES Total:	100,000.00	100,000.00	78,497.77	595,852.90	-495,852.90
Revenue Total:	100,000.00	100,000.00	78,497.77	595,852.90	-495,852.90
Expense					
Department: 91 - EXPENSE					
70 - CAPITAL IMPROVEMENTS	25,294,483.00	25,294,483.00	436,326.90	2,369,066.22	22,925,416.78
Department: 91 - EXPENSE Total:	25,294,483.00	25,294,483.00	436,326.90	2,369,066.22	22,925,416.78
Expense Total:	25,294,483.00	25,294,483.00	436,326.90	2,369,066.22	22,925,416.78
Fund: 16 - GO BONDS - SERIES 2024 Surplus (Deficit):	-25,194,483.00	-25,194,483.00	-357,829.13	-1,773,213.32	-23,421,269.68

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 49 - JV FIRE CONTROL PREV & EMERGENCY MEDICAL SERV					
Revenue					
Department: 10 - REVENUES					
75 - OTHER TAXES	2,350,000.00	2,350,000.00	156,493.05	1,357,882.16	992,117.84
96 - INTEREST EARNED	125,000.00	125,000.00	4,406.01	64,164.45	60,835.55
Department: 10 - REVENUES Total:	2,475,000.00	2,475,000.00	160,899.06	1,422,046.61	1,052,953.39
Revenue Total:	2,475,000.00	2,475,000.00	160,899.06	1,422,046.61	1,052,953.39
Expense					
Department: 26 - FIRE CONTROL & EMERG SERV					
30 - SALARIES, WAGES, & BENEFITS	0.00	0.00	118,127.84	893,055.11	-893,055.11
35 - SUPPLIES	107,112.00	107,112.00	0.00	0.00	107,112.00
45 - MAINTENANCE	65,000.00	65,000.00	0.00	0.00	65,000.00
50 - SERVICES	35,000.00	35,000.00	0.00	0.00	35,000.00
55 - PROFESSIONAL SERVICES	1,489,500.00	1,489,500.00	0.00	0.00	1,489,500.00
97 - INTERFUND ACTIVITY	778,388.00	778,388.00	0.00	389,194.00	389,194.00
Department: 26 - FIRE CONTROL & EMERG SERV Total:	2,475,000.00	2,475,000.00	118,127.84	1,282,249.11	1,192,750.89
Expense Total:	2,475,000.00	2,475,000.00	118,127.84	1,282,249.11	1,192,750.89
Fund: 49 - JV FIRE CONTROL PREV & EMERGENCY MEDICAL SERV Surplus (...)	0.00	0.00	42,771.22	139,797.50	-139,797.50

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Income Statement

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 50 - JV CRIME CONTROL					
Revenue					
Department: 10 - REVENUES					
75 - OTHER TAXES	2,350,000.00	2,350,000.00	156,937.32	1,367,098.38	982,901.62
96 - INTEREST EARNED	240,000.00	240,000.00	20,454.15	168,931.03	71,068.97
Department: 10 - REVENUES Total:	2,590,000.00	2,590,000.00	177,391.47	1,536,029.41	1,053,970.59
Revenue Total:	2,590,000.00	2,590,000.00	177,391.47	1,536,029.41	1,053,970.59
Expense					
Department: 27 - CRIME CONTROL					
30 - SALARIES, WAGES, & BENEFITS	0.00	0.00	147,751.14	1,043,692.51	-1,043,692.51
35 - SUPPLIES	43,082.00	43,082.00	0.00	0.00	43,082.00
45 - MAINTENANCE	51,329.00	51,329.00	0.00	0.00	51,329.00
50 - SERVICES	294,500.00	294,500.00	0.00	0.00	294,500.00
55 - PROFESSIONAL SERVICES	1,954,859.00	1,954,859.00	0.00	0.00	1,954,859.00
60 - OTHER SERVICES	23,340.00	23,340.00	0.00	0.00	23,340.00
97 - INTERFUND ACTIVITY	222,890.00	222,890.00	0.00	111,445.00	111,445.00
Department: 27 - CRIME CONTROL Total:	2,590,000.00	2,590,000.00	147,751.14	1,155,137.51	1,434,862.49
Expense Total:	2,590,000.00	2,590,000.00	147,751.14	1,155,137.51	1,434,862.49
Fund: 50 - JV CRIME CONTROL Surplus (Deficit):	0.00	0.00	29,640.33	380,891.90	-380,891.90
Total Surplus (Deficit):	-35,180,854.95	-35,429,895.98	-1,693,464.66	55,229.74	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01 - GENERAL FUND	-4,194,892.75	-4,370,033.78	-406,857.80	490,430.60	-4,860,464.38
03 - DEBT SERVICE FUND	93,846.00	93,846.00	5,477.93	269,991.47	-176,145.47
05 - MOTEL TAX FUND	0.00	0.00	12,955.50	28,095.42	-28,095.42
06 - ASSET FORFEITURE FUND	-10,700.00	-10,700.00	36.30	4,012.24	-14,712.24
07 - CAPITAL REPLACEMENT	-2,263,260.20	-2,337,160.20	-186,601.17	-369,239.98	-1,967,920.22
08 - TRAFFIC SAFETY FUND	-75,000.00	-75,000.00	-8,886.58	-9,691.36	-65,308.64
10 - CAPITAL IMPROVEMENT...	-3,553,435.00	-3,553,435.00	-830,393.85	878,115.74	-4,431,550.74
12 - COURT RESTRICTED FEE ...	17,070.00	17,070.00	3,399.87	13,216.81	3,853.19
13 - CDBG - GRANT	0.00	0.00	2,822.72	2,822.72	-2,822.72
15 - TIRZ -3	0.00	0.00	0.00	0.00	0.00
16 - GO BONDS - SERIES 2024	-25,194,483.00	-25,194,483.00	-357,829.13	-1,773,213.32	-23,421,269.68
49 - JV FIRE CONTROL PREV &..	0.00	0.00	42,771.22	139,797.50	-139,797.50
50 - JV CRIME CONTROL	0.00	0.00	29,640.33	380,891.90	-380,891.90
Total Surplus (Deficit):	-35,180,854.95	-35,429,895.98	-1,693,464.66	55,229.74	

CITY OF JERSEY VILLAGE

PROPERTY TAX COLLECTIONS REPORT

MARCH 2025

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Collections Summary As of Mar 31, 2025

Tax Yr	Assessed Value	Tax Rate	Adjusted Tax Levy	Levy Paid	Collections Rate
2024	\$ 1,356,336,567	\$ 0.78700	\$ 10,619,254	\$ 10,379,188	97.74%

Tax Collection System
Distribution Report - PROPERTY TAX
For Deposit Dates: 03/01/2025 thru 03/31/2025

Jurisdiction 0070 JERSEY VILLAGE

Year	Levy	Penalty Interest	Attorney	Adjustment Amount	Net Collections	Commissions (Excludes Attorney)	Net Payable	Disbursed to Jurisdiction	Disbursed to Attorneys
2024	105,492.00	6,618.88	1,037.62	1,139.18	114,287.68	0.00	114,287.68	113,250.06	1,037.62
2023	8,836.46	2,002.60	1,628.04	0.00	12,467.10	0.00	12,467.10	10,839.06	1,628.04
2022	(94.80)	25.81	18.75	0.00	(50.24)	0.00	(50.24)	(68.99)	18.75
2020	(36,983.12)	(11,478.37)	(9,692.29)	0.00	(58,153.78)	0.00	(58,153.78)	(48,461.49)	(9,692.29)
Total:	\$77,250.54	(\$2,831.08)	(\$7,007.88)	\$1,139.18	\$68,550.76	\$0.00	\$68,550.76	\$75,558.64	(\$7,007.88)

TAX COLLECTION SYSTEM
TAX COLLECTOR MONTHLY REPORT
FROM 03/01/2025 TO 03/31/2025

JURISDICTION: 0070 City of Jersey Village

	TAX RATE	TAX LEVY	PAID ACCTS
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YEAR 2024	00.787000	10,619,155.21	2,963
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YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL

2024	10,569,727.69	1,500.85	49,427.52	105,492.00	10,379,188.32	239,966.89	97.74	0.00
2023	112,818.90	825.33-	112,169.24-	8,836.46	37,656.00-	38,305.66	96.26-	0.00
2022	32,879.40	162.74-	29,543.75-	94.80-	24,237.81-	27,573.46	26.63-	0.00
2021	19,645.17	.00	0.00	0.00	2,329.04	17,316.13	11.86	0.00
2020	18,017.79	36,983.12-	36,983.12-	36,983.12-	32,780.71-	13,815.38	72.85	0.00
2019	14,672.10	.00	1,138.22-	0.00	1,369.59	12,164.29	10.12	0.00
2018	18,737.37	.00	0.00	0.00	1,501.57	17,235.80	8.01	0.00
2017	12,386.72	.00	0.00	0.00	1,515.96	10,870.76	12.24	0.00
2016	9,135.55	.00	0.00	0.00	1,339.92	7,795.63	14.67	0.00
2015	8,033.77	.00	0.00	0.00	858.95	7,174.82	10.69	0.00
2014	7,420.39	.00	0.00	0.00	0.00	7,420.39		0.00
2013	6,015.51	.00	0.00	0.00	0.00	6,015.51		0.00
2012	5,776.50	.00	0.00	0.00	0.00	5,776.50		0.00
2011	4,773.94	.00	0.00	0.00	0.00	4,773.94		0.00
2010	4,289.59	.00	0.00	0.00	0.00	4,289.59		0.00
2009	5,453.54	.00	0.00	0.00	0.00	5,453.54		0.00
2008	2,474.69	.00	0.00	0.00	0.00	2,474.69		0.00
2007	2,578.18	.00	0.00	0.00	401.25	2,176.93	15.56	0.00
2006	2,086.72	.00	0.00	0.00	0.00	2,086.72		0.00
2005	1,705.11	.00	0.00	0.00	0.00	1,705.11		0.00
2004	1,110.04	.00	0.00	0.00	0.00	1,110.04		0.00
2003	89.57	.00	0.00	0.00	0.00	89.57		0.00
****	10,859,828.24	36,470.34-	130,406.81-	77,250.54	10,293,830.08	435,591.35		0.00
CURR	10,569,727.69	1,500.85	49,427.52	105,492.00	10,379,188.32	239,966.89		0.00
DELO	290,100.55	37,971.19-	179,834.33-	28,241.46-	85,358.24-	195,624.46		0.00

TAX COLLECTION SYSTEM
DEPOSIT DISTRIBUTION
SUMMARY OF PAYMENTS AND REVERSALS
FROM: 03/01/2025 THRU 03/31/2025
JURISDICTION: 70 City of Jersey Village

INCLUDES AG ROLLBACK

YEAR DEPOSIT	ACCOUNT NUMBER	EFF YR/MO	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	ATTORNEY CAUSE /REV	REFUND AMOUNT	PAYMENT AMOUNT
	2022 TOTAL		67.94	0.00	25.81	18.75	0.00	112.50
	2023 TOTAL		9,958.58	0.00	2,076.80	1,702.24	0.00	13,737.62
	2024 TOTAL		112,308.41	0.00	6,631.71	1,037.62	0.00	119,977.74
	TOTAL PAYMENTS		122,334.93	0.00	8,734.32	2,758.61	0.00	133,827.86
	2020 TOTAL		36,983.12-	0.00	11,478.37-	9,692.29-	0.00	58,153.78-
	2022 TOTAL		162.74-	0.00	0.00	0.00	0.00	162.74-
	2023 TOTAL		1,122.12-	0.00	74.20-	74.20-	0.00	1,270.52-
	2024 TOTAL		6,816.41-	0.00	12.83-	0.00	0.00	6,829.24-
	TOTAL REVERSALS		45,084.39-	0.00	11,565.40-	9,766.49-	0.00	66,416.28-
	TOTAL FOR UNIT		77,250.54	0.00	2,831.08-	7,007.88-	0.00	67,411.58

TAX COLLECTION SYSTEM
DEPOSIT DISTRIBUTION
REVERSALS DETAIL SCHEDULE
FROM: 03/01/2025 THRU 03/31/2025
JURISDICTION: 70 City of Jersey Village

INCLUDES AG ROLLBACK

YEAR DEPOSIT	ACCOUNT NUMBER	EFF YR/MO	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	ATTORNEY CAUSE /REV	REFUND AMOUNT	PAYMENT AMOUNT CAT
2020 RF250312	223-197-370-0000	202212	36,885.91-	0.00	11,434.63-	9,664.10-53	57,984.64	0.00 RF
2020 RF250312	223-197-370-0000	202212	0.00	0.00	0.00	0.00 53	57,984.64-	57,984.64-RF
2020 RF250312	223-197-370-0000	202402	97.21-	0.00	43.74-	28.19-53	169.14	0.00 RF
2020 RF250312	223-197-370-0000	202402	0.00	0.00	0.00	0.00 53	169.14-	169.14-RF
2020 TOTAL			36,983.12-	0.00	11,478.37-	9,692.29-	0.00	58,153.78-
2022 RF250313	223-589-140-0000	202401	162.74-	0.00	0.00	0.00 30	162.74	0.00 RF
2022 RF250313	223-589-140-0000	202401	0.00	0.00	0.00	0.00 30	162.74-	162.74-RF
2022 TOTAL			162.74-	0.00	0.00	0.00	0.00	162.74-
2023 RF250314	082-108-000-0016	202312	597.04-	0.00	0.00	0.00 17	597.04	0.00 RF
2023 RF250314	082-108-000-0016	202312	0.00	0.00	0.00	0.00 17	597.04-	597.04-RF
2023 T0317251	118-085-072-0009	202502	296.79-	0.00	74.20-	74.20-0	0.00	445.19-RI
2023 RF250314	223-589-140-0000	202402	0.00	0.00	0.00	0.00 17	228.29-	228.29-RF
2023 RF250314	223-589-140-0000	202402	228.29-	0.00	0.00	0.00 17	228.29	0.00 RF
2023 TOTAL			1,122.12-	0.00	74.20-	74.20-	0.00	1,270.52-
2024 RF250317	082-108-000-0016	202412	559.84-	0.00	0.00	0.00 5	559.84	0.00 RF
2024 RF250317	082-108-000-0016	202412	0.00	0.00	0.00	0.00 5	559.84-	559.84-RF
2024 RF250317	082-108-000-0031	202501	0.00	0.00	0.00	0.00 5	185.50-	185.50-RF
2024 RF250317	082-108-000-0031	202501	185.50-	0.00	0.00	0.00 5	185.50	0.00 RF
2024 R0311253	082-109-000-0033	202412	2,657.59-	0.00	0.00	0.00 0	0.00	2,657.59-TR
2024 RF250317	105-865-000-0012	202412	889.31-	0.00	0.00	0.00 5	889.31	0.00 RF
2024 RF250317	105-865-000-0012	202412	0.00	0.00	0.00	0.00 5	889.31-	889.31-RF
2024 T0325255	126-106-001-0010	202503	142.56-	0.00	12.83-	0.00 0	0.00	155.39-TR
2024 RF250317	223-144-690-0000	202501	0.00	0.00	0.00	0.00 5	1,827.99-	1,827.99-RF
2024 RF250317	223-144-690-0000	202501	1,827.99-	0.00	0.00	0.00 5	1,827.99	0.00 RF
2024 RF250317	223-603-690-0000	202501	0.00	0.00	0.00	0.00 5	553.62-	553.62-RF
2024 RF250317	223-603-690-0000	202501	553.62-	0.00	0.00	0.00 5	553.62	0.00 RF
2024 TOTAL			6,816.41-	0.00	12.83-	0.00	0.00	6,829.24-
YEAR 2020								
REFUNDS			36,983.12-	0.00	11,478.37-	9,692.29-	0.00	58,153.78-
RETURNED ITEMS			0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS/REVERSALS			0.00	0.00	0.00	0.00	0.00	0.00
TOTAL			36,983.12-	0.00	11,478.37-	9,692.29-	0.00	58,153.78-

YEAR DEPOSIT	ACCOUNT NUMBER	EFF YR/MO	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	ATTORNEY CAUSE /REV	REFUND AMOUNT	PAYMENT AMOUNT CAT
YEAR 2022								
	REFUNDS		162.74-	0.00	0.00	0.00	0.00	162.74-
	RETURNED ITEMS		0.00	0.00	0.00	0.00	0.00	0.00
	TRANSFERS/REVERSALS		0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL		162.74-	0.00	0.00	0.00	0.00	162.74-
YEAR 2023								
	REFUNDS		825.33-	0.00	0.00	0.00	0.00	825.33-
	RETURNED ITEMS		296.79-	0.00	74.20-	74.20-	0.00	445.19-
	TRANSFERS/REVERSALS		0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL		1,122.12-	0.00	74.20-	74.20-	0.00	1,270.52-
YEAR 2024								
	REFUNDS		4,016.26-	0.00	0.00	0.00	0.00	4,016.26-
	RETURNED ITEMS		0.00	0.00	0.00	0.00	0.00	0.00
	TRANSFERS/REVERSALS		2,800.15-	0.00	12.83-	0.00	0.00	2,812.98-
	TOTAL		6,816.41-	0.00	12.83-	0.00	0.00	6,829.24-
ALL YEARS								
	REFUNDS		41,987.45-	0.00	11,478.37-	9,692.29-	0.00	63,158.11-
	RETURNED ITEMS		296.79-	0.00	74.20-	74.20-	0.00	445.19-
	TRANSFERS/REVERSALS		2,800.15-	0.00	12.83-	0.00	0.00	2,812.98-
	TOTAL		45,084.39-	0.00	11,565.40-	9,766.49-	0.00	66,416.28-

General Fund
For the period ended April 30, 2025

	Adopted Budget	Current Budget	YTD Actual	Actual vs Budget %	Projections
Revenue					
Property Taxes	\$ 8,678,843	\$ 8,678,843	\$ 8,344,841	96.15%	\$ 8,678,843
Electric Franchise Taxes	365,000	365,000	207,942	56.97%	365,000
Telephone Franchise	12,000	12,000	4,415	36.79%	12,000
Gas Franchise	45,000	45,000	17,271	38.38%	45,000
Cable TV Franchise	79,000	79,000	29,078	36.81%	79,000
Telecommunication	14,000	14,000	7,694	54.96%	14,000
City Sales Tax	4,700,000	4,700,000	2,759,147	58.71%	4,700,000
Mixed Drink Tax	36,000	36,000	21,049	58.47%	36,000
Fines Warrants & Bonds	968,000	968,000	612,188	63.24%	968,000
Fees & Charge for Services	505,707	505,707	222,600	44.02%	505,707
Licenses & Permits	261,000	261,000	328,997	126.05%	350,000
Interest Earned	550,000	550,000	231,633	42.12%	330,000
Interfund Activity	* 4,781,722	4,791,529	359,000	7.49%	4,791,529
Misc Revenue	70,000	70,000	41,975	59.96%	70,000
Other Agency Revenue	100,000	100,000	597,125	597.13%	600,000
Total Revenue	\$ 21,166,272	\$ 21,176,079	\$ 13,784,955	65.10%	\$ 21,545,079
Expenditures					
Administrative Service	\$ 1,262,484	\$ 1,316,045	\$ 722,668	54.91%	\$ 1,316,045
Legal/Other Services	7,969,116	7,777,826	5,804,406	74.63%	7,777,826
Info Technology	1,176,455	1,176,455	501,226	42.60%	1,176,455
Purchasing	26,175	26,175	19,159	73.20%	26,175
Accounting Services	493,692	586,421	373,271	63.65%	586,421
Customer Services	170,214	170,214	86,684	50.93%	170,214
Municipal Court	408,268	408,268	210,479	51.55%	408,268
Police Department	* 5,073,767	5,073,767	1,799,331	35.46%	5,073,767
Communications	1,101,450	1,022,744	553,693	54.14%	1,022,744
Fire Department	* 3,745,739	3,824,445	1,273,066	33.29%	3,824,445
Public Works	237,785	237,785	133,392	56.10%	237,785
Community Development	499,761	499,761	237,891	47.60%	499,761
Streets	661,905	846,853	343,685	40.58%	846,853
Building Maintenance	414,617	459,617	207,690	45.19%	459,617
Solid Waste	563,900	563,900	264,545	46.91%	563,900
Fleet Services	184,500	184,500	85,227	46.19%	184,500
Recreation	413,189	413,189	179,614	43.47%	413,189
Parks	958,150	958,150	498,498	52.03%	958,150
Total Expenditures	\$ 25,361,165	\$ 25,546,113	\$ 13,294,525	52.04%	\$ 25,546,114
Revenue Over/(Under) Expenditures	\$ (4,194,893)	\$ (4,370,034)	\$ 490,430		\$ (4,001,035)
Beginning Fund Balance (unaudited)	5,329,465	5,329,465	5,329,465		5,329,465
Ending Fund Balance	\$ 1,134,572	\$ 959,431	\$ 5,819,895		\$ 1,328,430
Reserve Required (90 Days)	4,820,291	4,820,291	4,820,291		4,820,291
Over/(Under) Reserve	(3,685,719)	(3,860,860)	999,604		(3,491,861)

* Journal entries posted to allocate YTD activities to CCPD and FCMSD due to changes in reporting

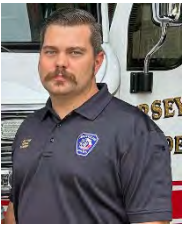
CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Utility Fund
For the period ended April 30, 2025

	Adopted Budget	Current Budget	YTD Actual	% of Actual compared to Budget	Projections
Revenue					
Fees & Charge for Services	6,337,000.00	6,337,000.00	3,155,698.26	49.80%	6,337,000.00
Interest Earned	144,000.00	144,000.00	28,769.84	19.98%	144,000.00
Interfund Activity	-	-	-	-	-
Miscellaneous Revenue	70,000.00	70,000.00	36,329.99	51.90%	70,000.00
Other Agency Revenue	-	-	-	0.00%	-
Total Revenue	6,551,000.00	6,551,000.00	3,220,798.09	89.78%	6,551,000.00
Expenditures					
Water & Sewer	5,730,118.56	5,730,118.56	2,875,012.26	50.17%	5,730,118.56
Utility Capital Projects	2,318,000.00	2,318,000.00	286,618.93	12.36%	2,318,000.00
Total Expenditures	8,048,118.56	8,048,118.56	3,161,631.19	39.28%	8,048,118.56
Surplus/ (Deficit)	(1,497,118.56)	(1,497,118.56)	59,166.90		(1,497,118.56)

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Jersey Village Fire Department Monthly Activity Report April 2025



Captain Kevin Sullivan was honored this month at the Cy-Fair Chamber of Commerce Luncheon. Each April, the Jersey Village Fire Department is recognized, and one staff member is chosen to be honored by the Chamber. Captain Sullivan has over 16 years of fire service experience, starting as a volunteer at 18 years of age. In 2013, he joined our department as a part time firefighter. He joined the Houston Fire Department in 2015 and later in 2020 left Houston Fire Department to serve Jersey Village Fire Department fulltime. Captain Sullivan was later promoted to his rank in 2022. He is currently pursuing a degree in Fire and Emergency Services

Administration at Texas A&M University–San Antonio. Captain Kevin Sullivan is a dedicated employee, a remarkable leader, and a true asset to Jersey Village Fire Department.

Our Open House took place on April 26, 2025, and was successful even though we had a low turnout! We were honored to have Life Flight in attendance, giving visitors a chance to learn more about their critical work. Guests enjoyed fire truck rides, with one of our engines on hand for an up-close experience. Kids had a blast in the bounce house, which added plenty of fun and energy to the event.

The Community Emergency Response Team (CERT) was also on site to answer questions, share insights into their mission, and encourage new members to join their vital efforts. One of the day's most exciting moments was the live car fire demonstration at 1:30 PM—a crowd favorite every year.

Our crews have been scheduling visits to businesses to preplan and understand each business's operation. This month they visited 13 businesses. A preplan allows firefighters to identify the hazards associated with a structure. We can identify what the business does and plan for emergencies that could occur based on their processes in that business. We meet their team and get to know them first-hand. We are updating our software programs to make sure we have good contact information. The firefighters draw up the building and place that plan in the software. On emergency scenes, we are able to refer back to this plan and have all the important information necessary at our disposal.

This year marks 40 years of dedicated ambulance service to our community. Since our founding in 1985, when the very first ambulance rolled out to serve the residents of Jersey Village, we have remained committed to providing high-quality emergency care.

At the heart of our journey is Dr. Diana Fite, who, as our founding medical director, played a crucial role in establishing the medical protocols and standards that guide our patient care. We are proud to share that Dr. Fite continues to serve as our medical director today. A respected leader in Emergency Medicine, her expertise and leadership have been instrumental to our ongoing success.

Our agency is equipped with state-of-the-art technology and continually updated protocols to meet the ever-evolving standards of modern healthcare. We extend our deepest gratitude to all past and present staff members for their unwavering dedication and service. As we celebrate this milestone, we look forward to continuing our mission for the next 40 years and beyond!

All of our smaller vehicles which have been replaced (Tahoe and two pickup trucks) were sold either at auction or to Carmax if it did not sell at auction this month.

Current Emergency Response Vehicle Status

Engine 101 – This unit is OOS and in Santa Fe, Texas at a mechanic shop named GASS Automotive. After several quotes from different companies indicating that we have a Head Gasket leak and quotes ranging from the high \$6k to near \$13k, we found GASS Automotive who simply said to us, “How do they know you have a head gasket leaking if they haven’t done a pressure test on it.” That would be the first step in determining if in fact we have a head gasket leak or something else is going on”. This company was recommended by Metro Fire Apparatus. We are waiting on the results of the test.

Engine 102 – Is in service and is first out right now for all emergency calls requiring a fire truck response.

Rescue 101 – This truck just returned from the mechanic shop where it received its annual preventative maintenance. It also had a thermostat in the engine replaced as this stopped working and it had an air leak that was fixed. It is at the station but is not running on calls at the moment.

Blocker 101 – This unit is OOS and is still at the upfitter getting upgraded. New lighting and a new Arrow Board information sign is being installed. Most of the lighting has been upgraded. The arrow Board sign finally had arrived. Now they are waiting for their fabricator to create the support that will hold the arrow board sign on the top of this truck.

Ambulance 101 – It is in service and the first out ambulance. No mechanical issues reported at this time.

Ambulance 102 – It is in service and the second out ambulance. No mechanical issues reported at this time.

Squad 101 – This truck is in service at the station. It is available for specific calls, but only when we have someone who is available at the station.

Boat 101 – Is in service at the station – No mechanical issues reported with this unit

High Water Truck 101 - Is in service. No mechanical issues reported with this unit

UTV 101 – Is in service – It is a specialty vehicle and only used for specific type calls and for events we have in the city.

Fire Marshal

Fire Marshal staff have been working to get the Hempstead Road Dumping area cleaned. TXDOT and Harris County Precinct 3 have been working to remove all of the trash that has been placed in the ditch line and on TXDOT property.

TXDOT is in the process of removing all the brush that divides the ditch and TXDOT property. This is getting done with expectations that the visibility will detract from more illegal dumping. A group called Clean and Green, requested by Harris County Precinct 3, brought people to assist in the cleanup. Two dumpsters were filled. Harris County Precinct 3 Road and Bridge should be getting the remaining trash out of the ditches. Precinct 3 commissioner’s office is working to get some temporary solar cameras installed to deter future dumping.

37 businesses were inspected this month. Listed below:

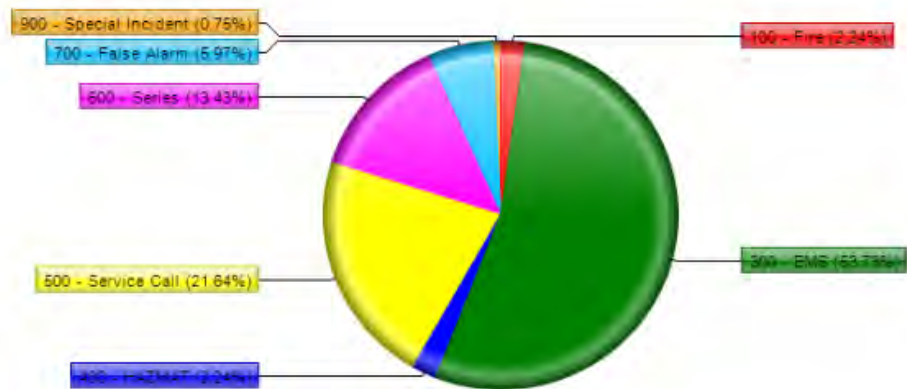
Inspection Type	Scheduled Date	Inspector	Next Inspection	Address
Fire Prevention Inspection	04/02/2025	MCINTIRE, JAY	06/13/2025	16501 Jersey DR
Fire Prevention Inspection	04/01/2025	Bunn, Michael	04/24/2026	17234 Northwest Freeway FWY
Fire Prevention Inspection	04/01/2025	Bunn, Michael	05/17/2025	17342 Northwest Freeway FWY
Fire Prevention Inspection	04/01/2025	Bunn, Michael	05/08/2025	17354 Northwest Freeway FWY
Fire Prevention Inspection	04/01/2025	Bunn, Michael	05/08/2025	17500 Northwest Freeway FWY
Fire Prevention Inspection	04/03/2025	Bunn, Michael	03/05/2026	17385 Village Green DR
Fire Prevention Inspection	04/03/2025	Bunn, Michael	03/05/2026	17385 Village Green DR
Fire Prevention Inspection	04/03/2025	Bunn, Michael	04/17/2026	17482B Northwest Freeway FWY
Fire Prevention Inspection Fuel Station	04/03/2025	Bunn, Michael	08/30/2025	8223 Jones RD
Fire Prevention Inspection	04/04/2025	Bunn, Michael	08/30/2025	8223 Jones RD
Fire Prevention Inspection	04/04/2025	Bunn, Michael	04/24/2026	8220 Jones RD
Fire Prevention Inspection	04/04/2025	Bunn, Michael	04/24/2026	8220 Jones RD
Fire Prevention Inspection	04/04/2025	Bunn, Michael	04/24/2026	8220 Jones RD
Fire Prevention Inspection	04/04/2025	Bunn, Michael	05/08/2025	17361 Village Green DR
Fire Prevention Inspection	04/04/2025	Bunn, Michael	04/24/2026	17355 Village Green DR
Fire Prevention Inspection	04/09/2025	Bunn, Michael	05/08/2025	17360 Northwest FWY
Fire Prevention Inspection	04/09/2025	Bunn, Michael	04/24/2026	17390 Northwest Freeway FWY
Fire Prevention Inspection	04/17/2025	Bitz, Mark		17341 Village Green DR
Complaint	04/03/2025	Bitz, Mark	04/03/2026	7302 Senate AVE
Complaint	04/17/2025	Bitz, Mark	04/03/2026	7302 Senate AVE
Fire Prevention Inspection	04/21/2025	Daily, Jacob	04/21/2026	8131 Jones RD
Complaint	04/03/2025	Bitz, Mark	04/03/2026	7302 Senate AVE
Fire Prevention Inspection	04/03/2025	Daily, Jacob	04/03/2026	7302 Senate AVE
Fire Prevention Inspection	04/03/2025	Daily, Jacob	04/03/2026	7302 Senate AVE
Fire Alarm Acceptance	04/14/2025	Daily, Jacob		17356 Northwest FWY
Fire Prevention Inspection	04/17/2025	Daily, Jacob	04/21/2026	8131 Jones RD
Fire Prevention Inspection	04/21/2025	Daily, Jacob	04/21/2026	8131 Jones RD
Complaint	04/21/2025	Daily, Jacob		17400 Northwest FWY
Complaint	04/24/2025	Bunn, Michael	10/17/2025	12400 Castlebridge DR
Fire Alarm Acceptance	04/24/2025	Daily, Jacob		8200 Jones RD
Complaint	04/25/2025	VOLKMANN, ERIC	07/17/2025	8805 Jones RD
Complaint	04/25/2025	VOLKMANN, ERIC	07/17/2025	8805 Jones RD
KNOX Box Service	04/25/2025	VOLKMANN, ERIC	05/06/2025	18340 Northwest Freeway FWY
Red / Yellow Tag Notification Follow Up	04/29/2025	Bunn, Michael	05/06/2025	18340 Northwest Freeway FWY
Fire Prevention Inspection	04/30/2025	Bunn, Michael	11/05/2025	17040 Northwest Freeway FWY
Fire Alarm Plan Review	04/30/2025	Daily, Jacob	03/25/2026	8301 Jones RD

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Fire and EMS response numbers

Fire Incident Type Breakdown

Incident Type Group	
100 - Fire	3
300 - EMS	72
400 - HAZMAT	3
500 - Service Call	29
600 - Series	18
700 - False Alarm	8
900 - Special Incident	1
	134



Responses by Unit

Apparatus Name	2025-04-01	
MEDIC 102	7	7
ENGINE 101	82	82
MEDIC 101	89	89
CHIEF 2	3	3
CHIEF 1	1	1
SQUAD 101	7	7
101	2	2
102	1	1
0000	1	1
UTV 101	1	1
ENGINE 102	2	2
	196	196

Action by Apparatus

Alarm Date between 2025-04-01 and 2025-04-30

Apparatus Action Taken 1	ENGINE 101	MEDIC 101	SQUAD 101	MEDIC 102	CHIEF 2	CHIEF 1	101	UTV 101	ENGINE 102	0000	102	
Investigate	19	6	0	1	1	0	0	0	0	0	0	27
Cancelled en route	10	5	2	0	0	0	1	0	0	1	1	20
Control traffic	24	0	2	0	0	0	0	0	2	0	0	28
Transport person	1	36	0	4	0	0	0	0	0	0	0	41
Provide first aid & check for injuries	1	24	0	1	0	0	0	0	0	0	0	26
Assistance, other	0	0	1	0	0	0	0	0	0	0	0	1
Provide manpower	6	0	0	0	1	0	0	0	0	0	0	7
Provide apparatus	0	0	0	0	1	0	0	0	0	0	0	1
Provide basic life support (BLS)	2	5	0	0	0	0	0	0	0	0	0	7
Action taken, other	2	0	0	0	0	1	0	0	0	0	0	3
Hazardous materials leak control & containment	1	0	0	0	0	0	0	0	0	0	0	1
Extinguishment by fire service personnel	1	0	0	0	0	0	0	0	0	0	0	1
Fires, rescues & hazardous conditions, other	1	1	0	0	0	0	0	0	0	0	0	2
EVENT STANDBY	0	0	0	1	0	0	1	1	0	0	0	3
Search	1	0	0	0	0	0	0	0	0	0	0	1
Standby	2	1	0	0	0	0	0	0	0	0	0	3
Assist physically disabled	1	4	0	0	0	0	0	0	0	0	0	5
Information, investigation & enforcement, other	8	7	0	0	0	0	0	0	0	0	0	15
Provide advanced life support (ALS)	1	0	0	0	0	0	0	0	0	0	0	1
Incident command	1	0	1	0	0	0	0	0	0	0	0	2
Provide equipment	0	0	1	0	0	0	0	0	0	0	0	1
	82	89	7	7	3	1	2	1	2	1	1	196

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Calls by Incident Type

Incident Type Details	2025-04-01	Total
321 - EMS call, excluding vehicle accident with injury	47	47
322 - Motor vehicle accident with injuries	12	12
500 - Service Call, other	14	14
510 - Person in distress, other	7	7
600 - Good intent call, other	4	4
550 - Public service assistance, other	1	1
445 - Arcing, shorted electrical equipment	1	1
324 - Motor vehicle accident with no injuries.	13	13
111 - Building fire	3	3
900 - Special type of incident, other	1	1
412 - Gas leak (natural gas or LPG)	1	1
531 - Smoke or odor removal	1	1
700 - False alarm or false call, other	5	5
611 - Dispatched & canceled en route	10	10
745 - Alarm system activation, no fire - unintentional	2	2
651 - Smoke scare, odor of smoke	2	2
622 - No incident found on arrival at dispatch address	1	1
743 - Smoke detector activation, no fire - unintentional	1	1
552 - Police matter	3	3
554 - Assist invalid	3	3
671 - HazMat release investigation w/no HazMat	1	1
440 - Electrical wiring/equipment problem, other	1	1
Total	134	134

Total Calls by Shift

Shift	2025-04-01	Total
A Shift	44	44
B Shift	44	44
C Shift	46	46
Total	134	134

Automatic/Mutual Aid

Outside Agency Assistance Summary

Incident Date between 2025-04-01 and 2025-04-30

Aid Given Or Received	Incident Number	NFIRS Number	Alarm Date	Aided Agency Name	Aiding Agency Name
Automatic aid given					
	2025-00000464	0000474	4/3/2025 3:56 AM	CY-FAIR FIRE DEPARTMENT	
	2025-00000475	0000486	4/6/2025 7:26 AM	CY-FAIR FIRE DEPARTMENT	
	25-006252-0	0000503	4/9/2025 9:45 AM	CY-FAIR FIRE DEPARTMENT	
Mutual aid given					
	25-007226	0000583	4/23/2025 11:24 AM	CY-FAIR FIRE DEPARTMENT	
	25-007242	0000615	4/23/2025 2:22 PM	CY-FAIR FIRE DEPARTMENT	
	25-006496	0000613	4/12/2025 7:17 PM	CY-FAIR FIRE DEPARTMENT	
Mutual aid received					
	2025-00000472	0000483	4/4/2025 6:52 PM		CY-FAIR FIRE DEPARTMENT
	25-006708	0000529	4/15/2025 3:13 PM		CY-FAIR FIRE DEPARTMENT
	25-006830	0000540	4/17/2025 11:03 AM		CY-FAIR FIRE DEPARTMENT
	25-007314	0000620	4/24/2025 5:12 PM		CY-FAIR FIRE DEPARTMENT

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025



JERSEY VILLAGE POLICE DEPARTMENT MAY 2025 MONTHLY REPORT



CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14 2025





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OVERVIEW

The monthly report offers a detailed analysis of March crime statistics, highlights significant developments within the police department, and outlines current strategies focused on crime reduction. It also examines traffic collisions and enforcement efforts, and provides major operational updates. This report is intended to foster transparency and strengthen the partnership between the police department, city leaders, and the community.

RECOGNITION



We would like to recognize Corporal Jacob Morgan for his outstanding proactive policing and dedication to the safety of our community. Through his diligent patrol efforts, Cpl. Morgan identified a location in the city that raised concerns due to suspicious activity. Trusting his intuition and experience, he kept a close eye on the location during his shifts.

Recently, officers were dispatched to that location for a reported drug overdose. Cpl. Morgan responded to the call and, upon entering the location to check on the subject's welfare, immediately confirmed his suspicions. He observed numerous needles preloaded with narcotics, including Xanax and heroin, scattered throughout the house, along with several individuals claiming residency.

Relying on his investigative instincts and police experience, Cpl. Morgan took swift control of the scene. He coordinated effectively with the Criminal Investigations Division to secure a search warrant, leading to the lawful seizure of dangerous narcotics and the arrest of the individual responsible for the drug operation.

Cpl. Morgan's actions reflect his commitment to proactive policing and his dedication to making Jersey Village a safer community for all. His professionalism, initiative, and follow-through are greatly appreciated, and we thank him for going above and beyond in service to our city.



In April, Officer Snider demonstrated outstanding proactive policing by conducting a significant number of traffic stops in areas identified as high-risk for accidents and frequent traffic violations. Through careful analysis of traffic data and community input, he strategically focused his enforcement efforts in locations with a documented history of speeding, reckless driving, and other unsafe behaviors. Officer Snider's presence in these problem areas not only served as a deterrent to dangerous driving but also directly contributed to a noticeable reduction in traffic incidents.

His dedication to improving road safety reflects a strong commitment to the well-being of our community. By taking initiative and targeting areas where his efforts could have the greatest impact, Officer Snider has played a key role in making our streets safer for everyone. Excellent work, Officer Snider—your efforts make a difference and are greatly appreciated!



COMMUNITY POLICING

WRITTEN BY CHIEF KEELE

At the heart of effective policing is a strong, trusting relationship between law enforcement and the community we serve. This month, the Jersey Village Police Department continued its commitment to community policing with a focus on visibility, engagement, and partnership.

In April, JVPD proudly participated in the City of Jersey Village's Open House event. Officers from various divisions interacted with residents, showcased department equipment, and shared safety resources. Events like this provide a unique opportunity for community members to get to know their police department outside of emergency situations. By fostering these connections, we help build trust and transparency.

We also launched our first Crime Watch meeting at the Trails at Corinthian Apartments. Residents had the opportunity to meet the officers who patrol their neighborhood, discuss safety concerns, and learn about proactive crime prevention strategies. This type of engagement empowers residents to be part of the public safety solution and reinforces the shared responsibility for community well-being.

Later this month, we will begin hosting "Coffee with a Cop" – a series of informal gatherings held at local businesses where community members can sit down with officers in a relaxed setting. No speeches or agendas—just coffee and conversation. These interactions are essential in breaking down barriers and humanizing the badge.



As Sir Robert Peel, the father of modern policing, famously stated: "The police are the public and the public are the police." This principle remains a cornerstone of our approach. Community policing is not a program—it's a philosophy. It reflects our belief that public safety is a shared effort and that the best outcomes are achieved when police and residents work together.

We remain committed to creating meaningful opportunities for engagement and dialogue. These initiatives, whether large or small, are crucial steps toward enhancing public trust, preventing crime, and building a safer, more connected Jersey Village.

We look forward to continued collaboration and encourage all residents to join us in these efforts. Together, we can make a lasting impact.

DANNY KEELE
Chief of Police



CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

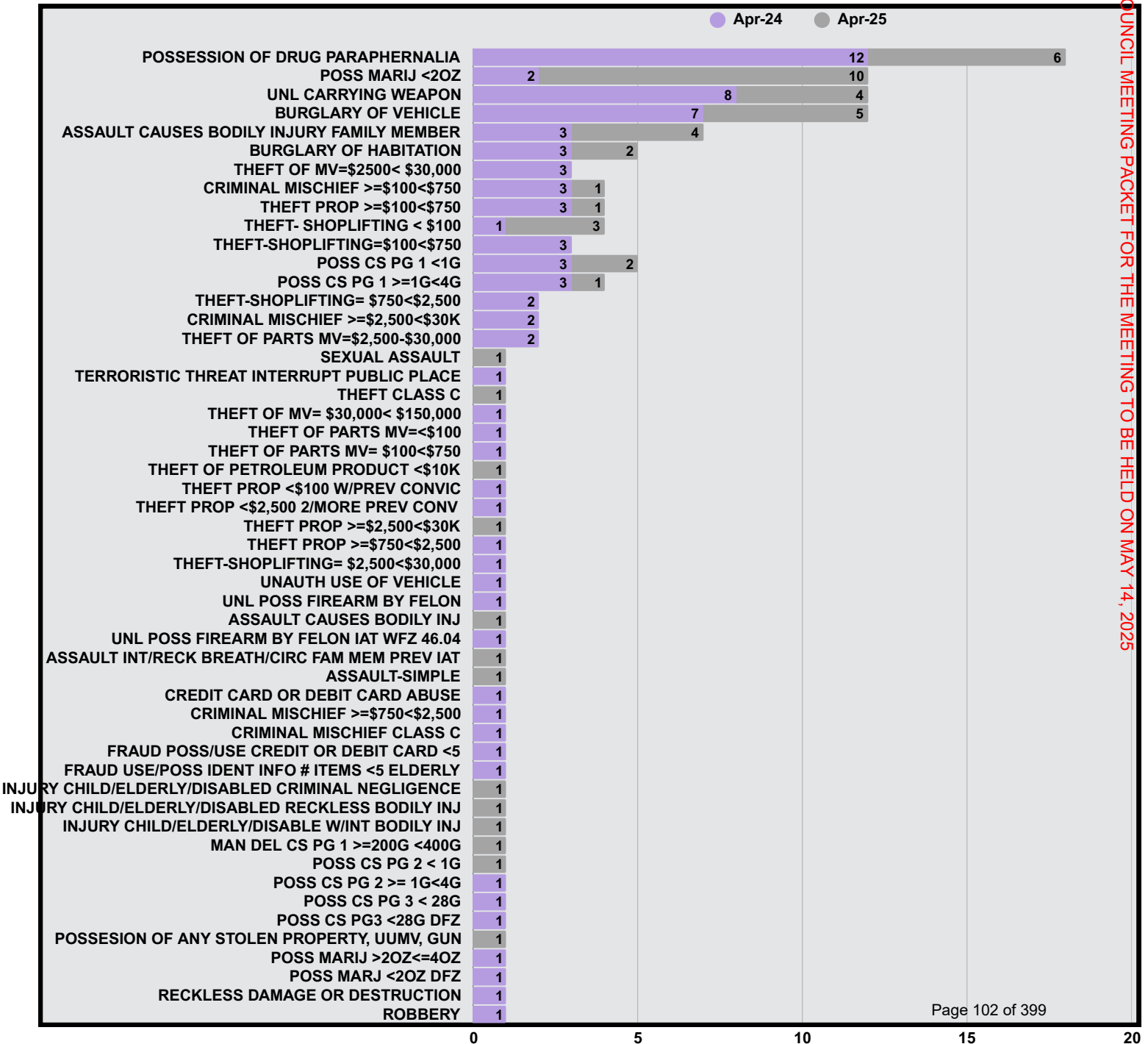


GROUP A OFFENSES 04/01/2025-04/30/2025

THIS GRAPH COMPARES OFFENSE COUNTS FOR TWO TIME PERIODS. THE PURPLE BARS SHOW OFFENSES FROM APR 1-30, 2024, WHILE THE GREY BARS REPRESENT OFFENSES FROM APR 1-30, 2025.

GROUP A OFFENSES IN NIBRS ARE THE MORE SERIOUS CRIMES THAT LAW ENFORCEMENT IS REQUIRED TO REPORT IN DETAIL. THIS GROUP INCLUDES MAJOR VIOLENT CRIMES LIKE HOMICIDE, RAPE, ROBBERY, AND AGGRAVATED ASSAULT, AS WELL AS SIGNIFICANT PROPERTY CRIMES SUCH AS BURGLARY, LARCENY, AND ARSON. THE DETAILED DATA COLLECTED ON THESE OFFENSES HELPS US UNDERSTAND CRIME TRENDS, ALLOCATE RESOURCES EFFECTIVELY, AND MAKE INFORMED DECISIONS TO IMPROVE PUBLIC SAFETY.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

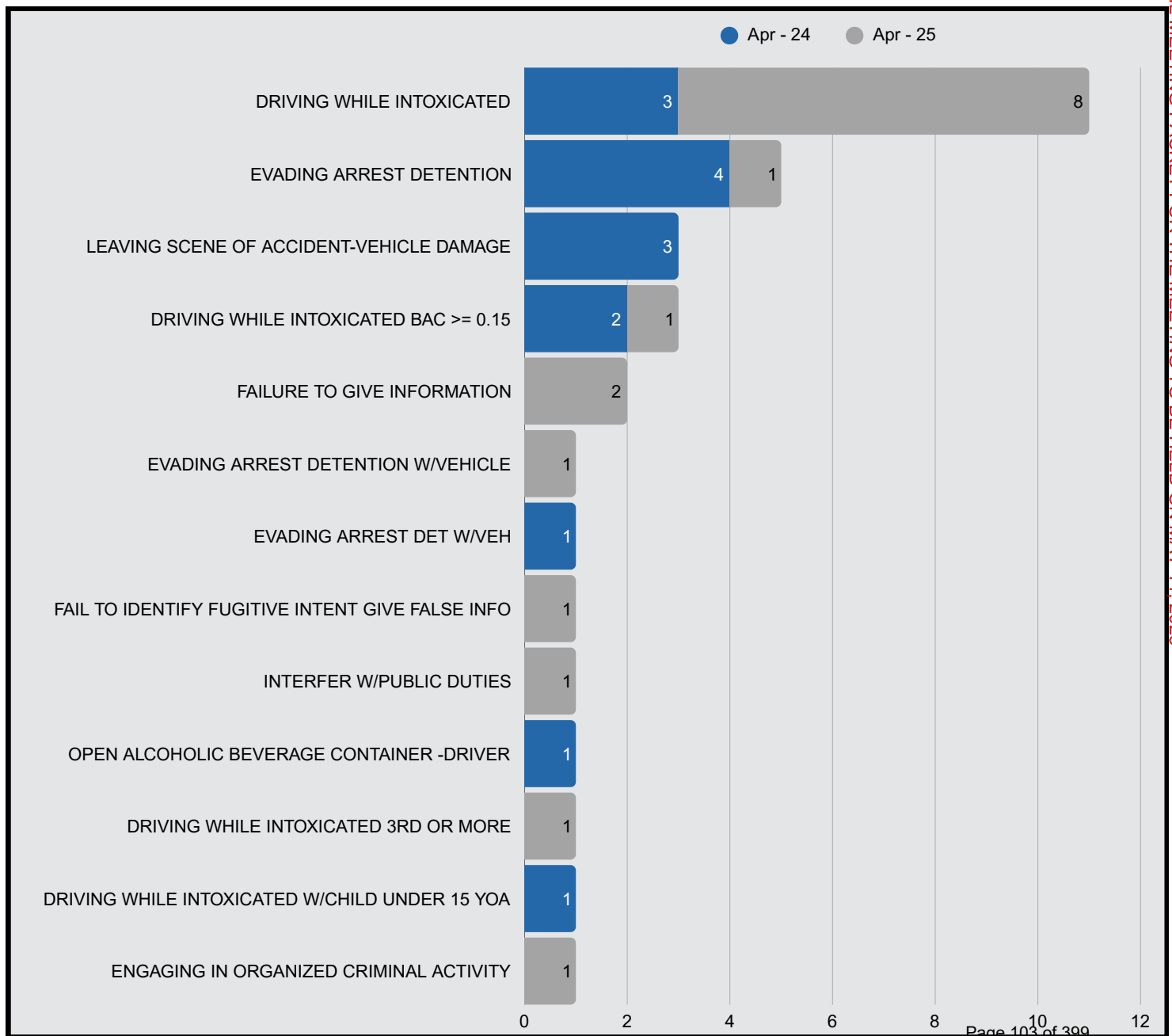




GROUP B OFFENSES 04/01/2025-04/30/2025

GROUP B OFFENSES IN NIBRS COVER CRIMES THAT ARE CONSIDERED LESS SERIOUS THAN THOSE IN GROUP A. THIS CATEGORY INCLUDES A RANGE OF INCIDENTS—SUCH AS CERTAIN DRUG VIOLATIONS, DISORDERLY CONDUCT, AND OTHER NON-VIOLENT OFFENSES—THAT STILL IMPACT OUR COMMUNITY. WHILE THESE OFFENSES MIGHT NOT INVOLVE THE SAME LEVEL OF HARM AS GROUP A CRIMES, TRACKING THEM HELPS PROVIDE A COMPLETE PICTURE OF LOCAL PUBLIC SAFETY TRENDS AND SUPPORTS INFORMED DECISION-MAKING.

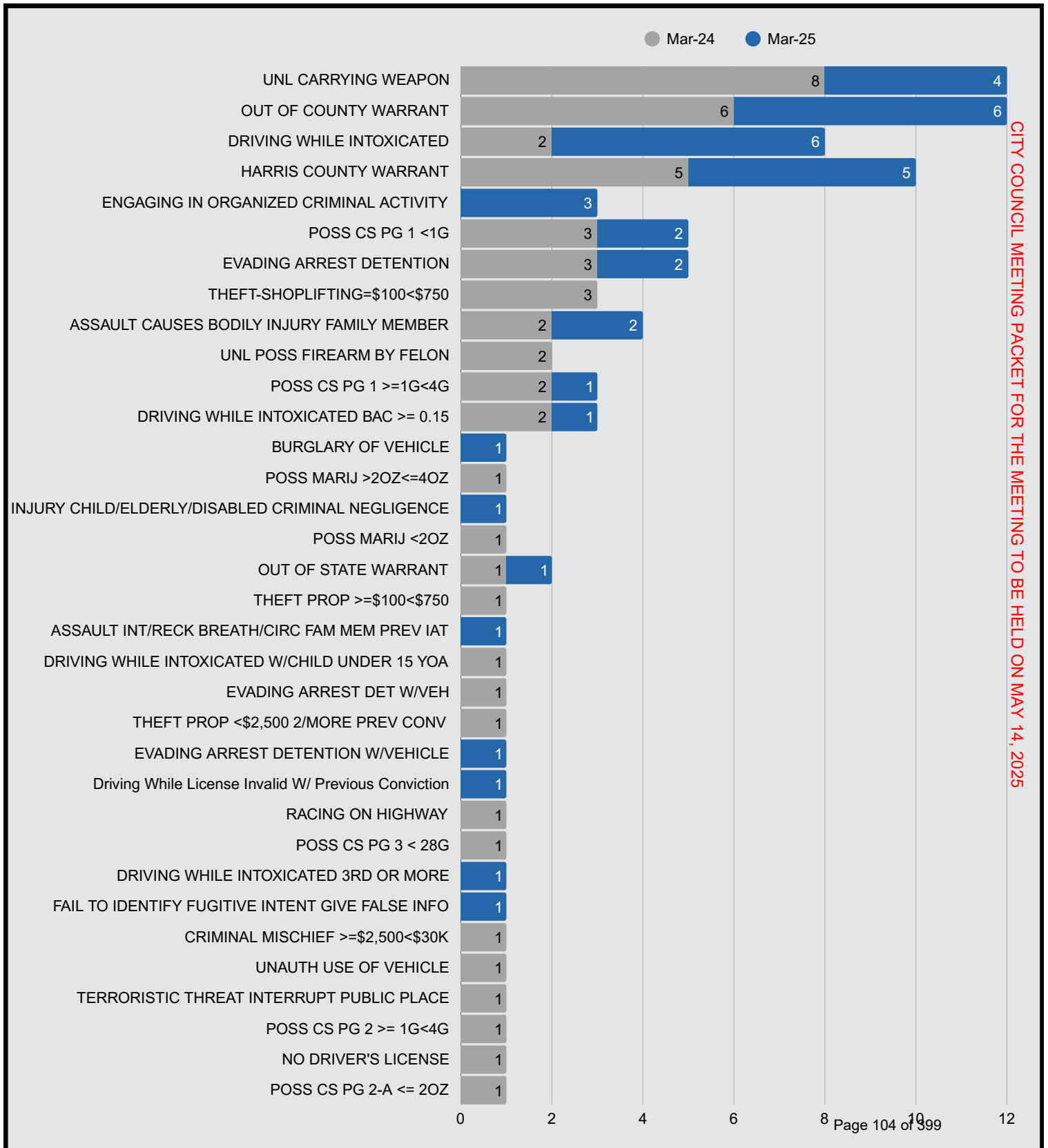
THIS GRAPH COMPARES OFFENSE COUNTS FOR TWO TIME PERIODS. THE BLUE BARS SHOW OFFENSES FROM APRIL 1-30, 2024, WHILE THE GREY BARS REPRESENT OFFENSES FROM APRIL 1-30, 2025.





ARRESTS 04/01/2025-04/30/2025

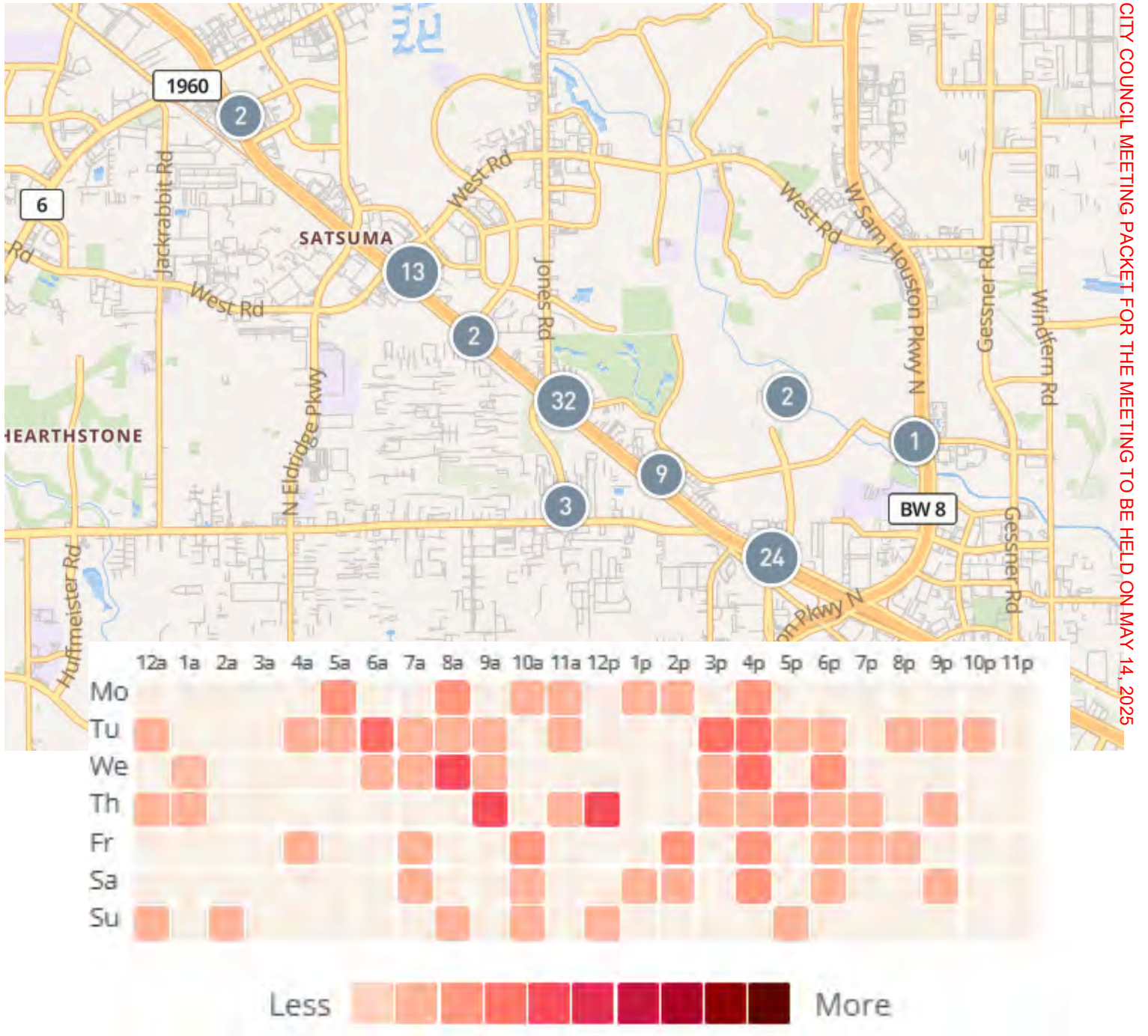
THIS GRAPH COMPARES OFFENSE COUNTS FOR TWO SEPERATE TIME PERIODS. THE BLUE BARS SHOW OFFENSES FROM APRIL 1-30, 2025, WHILE THE GREY BARS REPRESENT OFFENSES FROM APRIL 1-0, 2024.





MOTOR VEHICLE ACCIDENTS

In April 2025, the Jersey Village Police Department responded to a total of **88 motor vehicle accidents**. The accompanying data visuals highlight the specific locations of these incidents, with over 95% occurring along the freeway. Analysis indicates that the primary contributing factors were speed-related offenses and drivers following too closely. As part of an ongoing initiative to reduce traffic collisions, officers conducted **1,459 traffic stops** during the month of March. This represents a significant increase compared to 924 stops in February 2025 and 468 stops in March 2024.

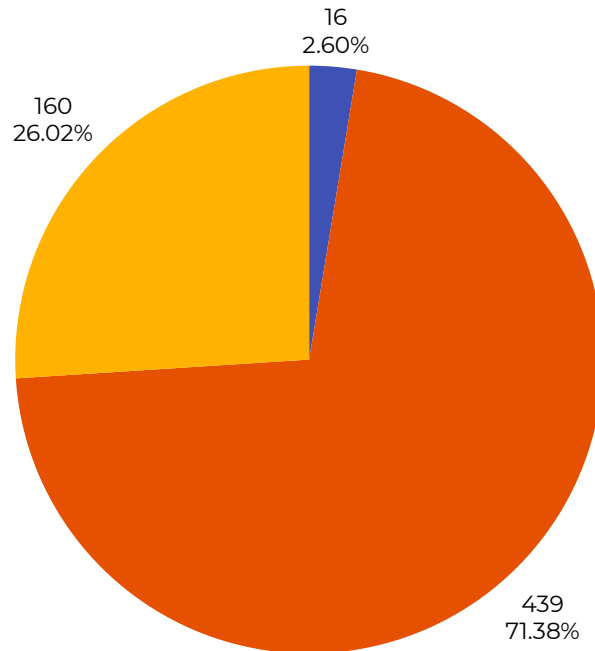


CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

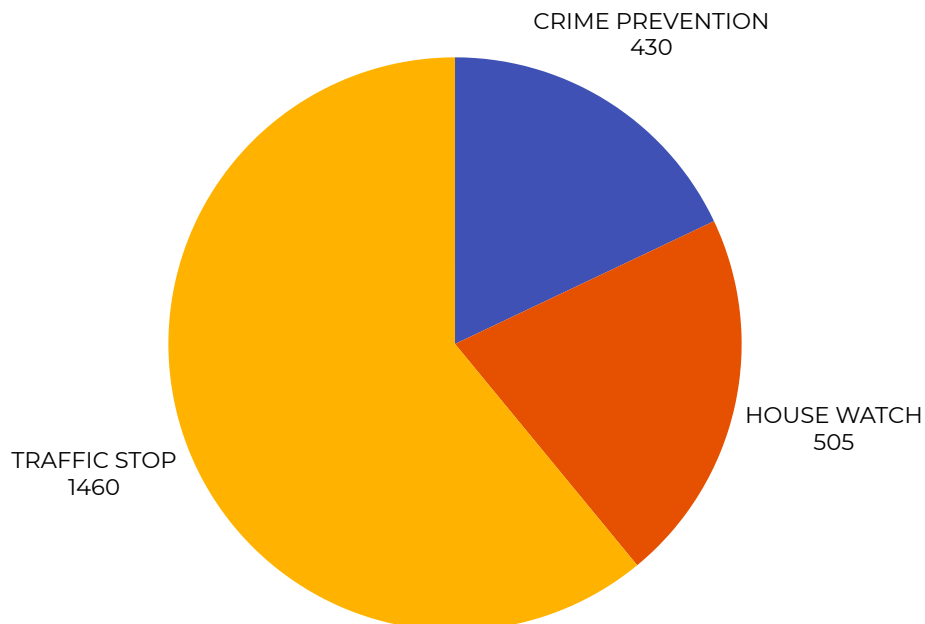


CALLS FOR SERVICE

The pie chart illustrates the service calls received by our dispatch center, either from a caller or transferred from another agency. These calls are categorized by priority: Priority 1 is represented in blue, Priority 2 in gold, and Priority 3 in orange.



This pie chart illustrates activities beyond calls for service, including crime prevention, house watches, and traffic stops. These types of calls are categorized as field-initiated or self-initiated calls.



CITY OF JERSEY VILLAGE
MUNICIPAL COURT
COLLECTIONS 2025

	CITY PORTION			RESTRICTED FUND				STATE & OMNI & COLLECTIONS	
MONTH	CITY	WARRANT	CITY PORTION	COURT	COURT	JUDICIAL	CHILD	PORTION	TOTAL
	FINES	COLLECTION	OMNI FEES	SEC. FUND	TECH. FEE	EFF. FEE	SAFETY	FEES	COLLECTION
Jan	\$64,191.37	\$3,567.63	\$232.18	\$1,377.30	\$1,194.36	\$46.52	\$0.00	\$11,303.42	\$81,912.78
Feb	\$88,138.62	\$4,530.77	\$380.00	\$1,887.00	\$1,584.93	\$58.70	\$0.00	\$14,783.69	\$111,363.71
Mar	\$109,779.17	\$4,910.99	\$352.00	\$2,199.92	\$1,857.64	\$70.17	\$25.00	\$18,882.60	\$138,077.49
Apr	\$87,886.73	\$3,386.09	\$336.00	\$1,838.89	\$1,555.07	\$56.52	\$0.00	\$13,544.98	\$108,604.28
May									
June									
July									
Aug									
Sept									
Oct									
Nov									
Dec									
Totals	\$349,995.89	\$16,395.48	\$1,300.18	\$7,303.11	\$6,192.00	\$231.91	\$25.00	\$58,514.69	\$439,958.26

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Municipal Courts

Activity Detail

April 1, 2025 to April 30, 2025

100.0 Percent Reporting Rate
1 Reports Received Out of a Possible 1

Court: Jersey Village

CRIMINAL CASES							
	Traffic Misdemeanors			Non-Traffic Misdemeanors			
	Non-Parking	Parking	City Ordinance	Penal Code	Other State Law	City Ordinance	Total
Cases Pending 4/1/2025:							
<i>Active Cases</i>	25,218	311	0	150	4,208	215	30,102
<i>Inactive Cases</i>	17,493	37	0	158	5,485	54	23,227
Docket Adjustments	0	0	0	0	0	0	0
Cases Added:							
New Cases Filed	947	1	0	4	19	18	989
Cases Reactivated	88	0	0	1	40	0	129
All Other Cases Added	0	0	0	0	0	0	0
Total Cases on Docket	26,253	312	0	155	4,267	233	31,200
Dispositions:							
Dispositions Prior to Court Appearance or Trial:							
Uncontested Dispositions	220	0	0	1	42	1	264
Dismissed by Prosecution	1,146	22	0	2	33	11	1,212
Total Dispositions Prior to Court Appearance or Trial	1,366	22	0	3	75	12	1,478
Dispositions at Court Appearance or Trial:							
Convictions:							
<i>Guilty Plea or Nolo Contendere</i>	0	0	0	0	0	0	0
<i>By the Court</i>	0	0	0	0	0	0	0
<i>By the Jury</i>	0	0	0	0	0	0	0
Acquittals:							
<i>By the Court</i>	0	0	0	0	0	0	0
<i>By the Jury</i>	0	0	0	0	0	0	0
Dismissed by Prosecution	1	2	0	0	0	0	3
Total Dispositions at Court Appearance or Trial	1	2	0	0	0	0	3
Compliance Dismissals:							
After Driver Safety Course	31	---	---	---	---	---	31
After Deferred Disposition	90	0	0	0	2	0	92
After Teen Court	0	0	0	0	0	0	0
After Tobacco Awareness Course	---	---	---	---	0	---	0
After Treatment for Chemical Dependency	---	---	---	0	0	---	0
After Proof of Financial Responsibility	14	---	---	---	---	---	14
All Other Transportation Code Dismissals	109	0	0	0	0	0	109
Total Compliance Dismissals	244	0	0	0	2	0	246
All Other Dispositions	0	0	0	0	0	1	1
Total Cases Disposed	1,611	24	0	3	77	13	1,728
Cases Placed on Inactive Status	746	10	0	3	239	3	1,001
Cases Pending 4/30/2025:							
<i>Active Cases</i>	23,896	278	0	149	3,951	217	28,491
<i>Inactive Cases</i>	18,151	47	0	160	5,684	57	24,099
Show Cause and Other Required Hearings Held	169	2	0	2	19	1	193
Cases Appealed:							
After Trial	0	0	0	0	0	0	0
Without Trial	0	0	0	0	0	0	0

CITY COUNCIL MEETING AGENDA FOR THE MEETING TO BE HELD ON MAY 14, 2025

Municipal Courts
Activity Detail
April 1, 2025 to April 30, 2025
100.0 Percent Reporting Rate
1 Reports Received Out of a Possible 1
Court: Jersey Village

CIVIL/ADMINISTRATIVE CASES	
	Total
Cases Pending 4/1/2025:	
<i>Active Cases</i>	0
<i>Inactive Cases</i>	0
Docket Adjustments	0
Cases Added:	
New Cases Filed	
Cases Reactivated	
All Other Cases Added	
Total Cases on Docket	
Dispositions:	
Uncontested Civil Fines or Penalties	
Default Judgments	
Agreed Judgments	
Trial/Hearing by Judge/Hearing Officer	
Trial by Jury	
Dismissed for Want of Prosecution	
All Other Dispositions	
Total Cases Disposed	
Cases Placed on Inactive Status	
Cases Pending 4/30/2025:	
<i>Active Cases</i>	
<i>Inactive Cases</i>	
Cases Appealed:	
After Trial	
Without Trial	
JUVENILE/MINOR ACTIVITY	
	Total
Transportation Code Cases Filed.....	
Non-Driving Alcoholic Beverage Code Cases Filed.....	
Driving Under the Influence of Alcohol Cases Filed.....	
Drug Paraphernalia Cases Filed.....	
Tobacco Cases Filed.....	
Truant Conduct Cases Filed.....	
Education Code (Except Failure to Attend) Cases Filed.....	0
Violation of Local Daytime Curfew Ordinance Cases Filed.....	0
All Other Non-Traffic Fine-Only Cases Filed.....	0
Transfer to Juvenile Court:	
<i>Mandatory Transfer</i>	0
<i>Discretionary Transfer</i>	0
Accused of Contempt and Referred to Juvenile Court (Delinquent Conduct).....	0
Held in Contempt by Criminal Court (Fined or Denied Driving Privileges).....	0
Juvenile Statement Magistrate Warning:	
<i>Warnings Administered</i>	0
<i>Statements Certified</i>	0
Detention Hearings Held.....	0
Orders for Non-Secure Custody Issued.....	0
Parent Contributing to Nonattendance Cases Filed.....	0

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Municipal Courts
Activity Detail
April 1, 2025 to April 30, 2025
100.0 Percent Reporting Rate
1 Reports Received Out of a Possible 1
Court: Jersey Village

ADDITIONAL ACTIVITY		
	Number Given	Number Requests for Counsel
Magistrate Warnings:		
Class C Misdemeanors	0	--
Class A and B Misdemeanors	0	0
Felonies	0	
		Total
Arrest Warrants Issued:		
Class C Misdemeanors		
Class A and B Misdemeanors		
Felonies		
Capiases Pro Fine Issued		1,000
Search Warrants Issued		
Warrants for Fire, Health and Code Inspections Filed		
Examining Trials Conducted		
Emergency Mental Health Hearings Held		
Magistrate's Orders for Emergency Protection Issued		
Magistrate's Orders for Ignition Interlock Device Issued		
All Other Magistrate's Orders Issued Requiring Conditions for Release on Bond		
Driver's License Denial, Revocation or Suspension Hearings Held		
Disposition of Stolen Property Hearings Held		
Peace Bond Hearings Held		
Cases in Which Fine and Court Costs Satisfied by Community Service:		
Partial Satisfaction		
Full Satisfaction		
Cases in Which Fine and Court Costs Satisfied by Jail Credit		
Cases in Which Fine and Court Costs Waived for Indigency		
Amount of Fines and Court Costs Waived for Indigency		\$ 1,000
Fines, Court Costs and Other Amounts Collected:		
Kept by City		\$ 105,980
Remitted to State		\$ 2,625
Total		\$ 108,605

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 4, 2025

**CITY OF JERSEY VILLAGE
MUNICIPAL COURT
COURT ROOM ACTIVITIES**

<u>DATE</u>	<u>JUDGE/ PROSECUTOR</u>	<u>TOTAL CASES</u>	<u>NO % TO SHOWED TOTAL</u>	<u>SHOWED % TO TOTAL</u>	<u>PAYMENT % TO PLAN TOTAL</u>	<u>DOCKET % TO CLOSED TOTAL</u>
<u>April 2, 2025</u> <u>AM Docket</u>						
	Judge Kisluk	394	271 69%	123 31%	43 35%	44 36%
	McCorvey/Dolan					
<u>April 2, 2025</u> <u>PM Docket</u>	Judge Kisluk	391	358 92%	33 8%	9 27%	17 52%
	McCorvey/Dolan					
<u>April 7, 2025</u> <u>AM Docket</u>	Judge Chancia	80	28 35%	52 65%	19 37%	16 31%
	McCorvey/Dolan					
<u>April 7, 2025</u> <u>PM Docket</u>	Judge Chancia	85	5 6%	80 94%	22 28%	26 33%
	McCorvey/Dolan					
<u>April 9, 2025</u> <u>AM Docket</u>	Judge Harris	366	336 92%	30 8%	12 40%	7 23%
	McCorvey/Dolan					
<u>April 9, 2025</u> <u>PM Docket</u>	Judge Harris	254	210 83%	44 17%	29 66%	9 20%
	McCorvey/Dolan					
<u>TOTAL</u>		1,570	1,208 77%	362 23%	134 37%	119 33%

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025



Location Listing

CITY OF JERSEY VILLAGE

May 6, 2025

Location Listing By Location

Location Details For Dates From 04/01/2025 To 04/30/2025

Citation #	Location
Ran Stop Sign	3
E0035233	Jersey Dr and Lakeview Dr
E0034979	15900 Block Lakeview Dr
E0034938	16400 Block Rio Grande St
Speeding	3
E0036636	15509 Block Congo Ln
E0036635	15800 Block Congo Ln
E0036125	16300 Block Lakeview Dr
Report Totals	6

JERSEY VILLAGE MUNICIPAL COURT ACTIVITY REPORT

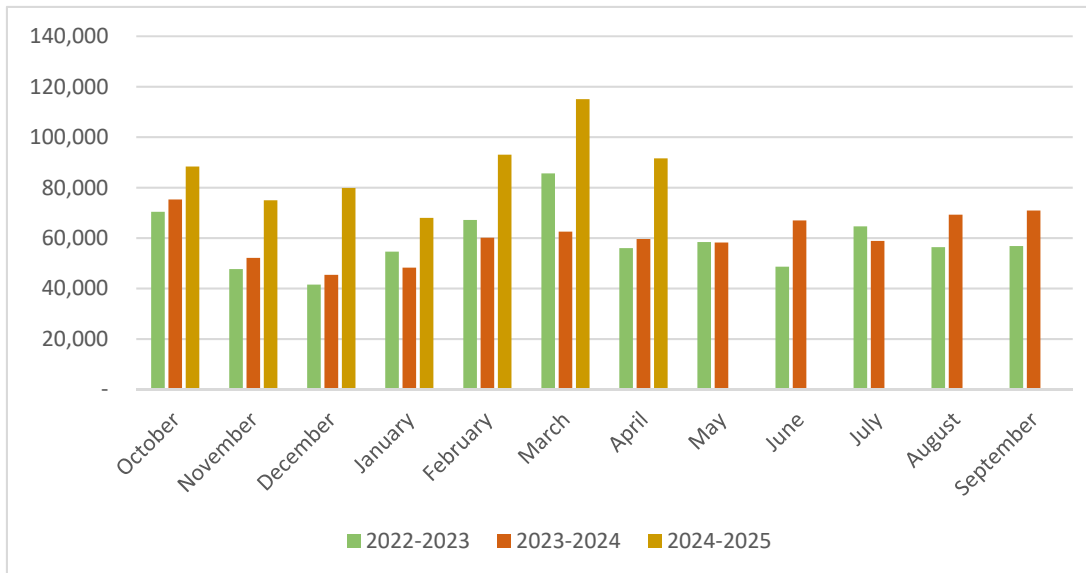
GENERAL PROCEEDS

FY 2023, 2024, 2025

	2022-2023	2023-2024	2024-2025
October	70,423	75,304	88,358
November	47,705	52,124	74,985
December	41,546	45,394	79,866
January	54,620	48,275	67,991
February	67,147	60,109	93,049
March	85,617	62,509	115,042
April	55,981	59,631	91,606
May	58,396	58,193	
June	48,653	66,977	
July	64,601	58,829	
August	56,347	69,235	
September	56,794	70,926	

FY Total	\$ 707,829	\$ 727,507	\$ 610,898
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Average Per Month	\$ 58,986	\$ 60,626	\$ 87,271
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CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025



Public Works Status Report – April 2025

CIP Project Progress:

- CCTV —Throughout the month of April, Pipe View made steady progress on the project, completing approximately 24,600 linear feet (LF) of work across 98 lines. The contractor maintained multiple active crews to increase productivity and stay on track with the project timeline. Efforts were focused on wrapping up work by the end of next month, and production remained consistent with weekly outputs ranging from 6,000 to 12,000 LF. Pipe View plans to continue this pace moving forward to meet final completion goals.
- White Oak Bayou Wastewater Treatment Plant - Over the last month, the Contractor completed forming, placing rebar, and pouring of the elevated Headworks slab and walls. The contractor also installed electrical conduits for the elevated Headworks.

Streets:

- This month, streets staff participated in a heavy equipment excavator certification course and attended a training session on soil mechanics. The session covered laboratory testing methods that could be instrumental in assessing subgrade conditions for upcoming street panel replacement projects.
- Street staff completed maintenance on streetlight poles along DeLozier, repainting scuffed poles to address resident concerns. Additionally, all electrical plates were secured, ensuring safety and compliance.
- Held a meeting with the MS4 consultant to review ongoing stormwater permit activities and plan for the upcoming permit renewal process.
- A purchase order was issued, and the order was placed for the decorative sign poles designated for Senate Avenue. These poles will enhance the visual appeal and uniformity of the signage along the corridor.
- Staff received and responded to daily work orders and performed routine street sweeping activities.

Utilities:

- Utility staff prepared revisions to the Drought Contingency Plan (DCP) in compliance with recent TCEQ recommendations.
- Staff began compiling data for the Water Loss Audit Report and the Water Conservation Report due to the Texas Water Development Board on May 1st.
- Routine maintenance was performed on the electric motors at the Seattle Water Plant. All serviced units were inspected and cleaned to ensure continued reliable operation.
- Staff attended a walk-through on Congo Street and identified locations where the contractor will need to return to address outstanding items related to utility valves, meter boxes, and other infrastructure components.
- Completed meter readings for the month of March providing timely data collection for utility billing.
- Staff conducted regular monthly reports, plant operations and responded to incoming calls for service.



Public Works Status Report – April 2025

Monthly Department Analytics: Work Orders by the Numbers

Utility Division

Quality Calls	0
Pressure Calls	4
Meter/Leak Calls	13
Water Main/Sewer Main	0
Hydrant/Valve	3
Sewer Calls	2
Meter Reads (manual)	260
Gallons Pumped (NHCRWA)	13.1
Utility Operations	11
Gallons Purchased (COH)	24.966
Customer Service Requests	85

Streets Division

Barricade	1
Curb	1
Sidewalk	3
Sign Replacement/Repairs	1
Streetlighting	2
Stormwater/Drainage Calls	1
Street Maintenance	20
Street Sweeping Hours	64
Internal Requests	1
Miscellaneous Requests	6

General

Garbage/Recycle Inquiries	1
Vehicle Sales	1
New Vehicle Set Ups	1

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Jersey Meadow Golf Course
Monthly Report

FY 2024-2025													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	3,437	3,243	3,354	2,272	2,848	4,108	4,300						23,562
Tournament Rounds	791	782	678	335	439	1,097	909						5,031
Range buckets	2,536	2,277	2,416	1,381	2,031	3,940	3,053						17,634
<i>Unearned Revenue*</i>													
Unredeemed CB/GC*					804.58								804.58
All Memberships	5,284.00	5,043.00	4,072.00	2,973.00	5,066.00	7,581.00	4,286.00						34,305.00
Concession Fees	8,152.28	7,315.94	7,298.09	5,727.87	6,503.10	8,215.82	8,967.97						52,181.07
Virtual Meadow	3,399.96	5,238.96	6,635.00	10,849.80	8,561.61	8,005.50	7,694.78						50,385.61
Green Fees	146,397.84	143,552.10	147,107.81	103,308.03	120,308.57	188,478.24	202,570.37						1,051,722.96
Tournament Fees	42,062.16	49,218.51	23,927.56	12,143.92	17,474.17	51,757.41	43,866.85						240,450.58
Convention Center		5,000.00			3,928.00	3,645.00	4,326.00						16,899.00
Range Fees	18,757.06	19,575.48	19,652.56	12,168.51	17,594.50	36,334.75	27,277.76						151,360.62
Club Rental	1,335.00	1125.00	925.00	665.00	480.00	1,720.00	1,750.00						8,000.00
Sales of Merchandise	24,638.36	25,109.18	34,431.84	11,151.55	16,836.21	24,373.93	26,098.45						162,639.52
Miscellaneous Fees	3,522.50	1,065.00	1,030.00	7,075.00	3,758.00	5,397.00	3,195.00						25,042.50
Total Income	253,549.16	262,243.17	245,079.86	166,062.68	201,314.74	335,508.65	330,033.18	-	-	-	-	-	1,793,791.44
Weather Totals	RO/2WD/2CM/0H	RO/2WD/1CM/1H	RO/5WD/CM/1H	RO/5WD/10/	RO/2WD/8/	3WD	WD/2CM/1						RO/7WD/3CM/4/HD2
Income Per Round	\$55.99	\$60.78	\$56.32	\$56.20	\$54.88	\$59.89	\$59.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57.92
FY 2023-2024													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	3,180	3,018	3,388	2,001	2,867	3,616	2,572	3,540	3,624	3,163	3,870	3,553	38,392
Tournament Rounds	568	471	407	347	466	669	462	350	397	267	411	498	5,313
Range buckets	1,728	1,719	2,047	1,266	1,674	2,566	1,692	1,770	2,030	1,420	1,808	2,096	21,816
<i>Unearned Revenue</i>	<i>1,301.69</i>	<i>2,623.00</i>	<i>8,415.01</i>	<i>10,007.07</i>	<i>6,510.73</i>	<i>17,186.75</i>	<i>3,403.98</i>	<i>3,247.69</i>	<i>6,095.69</i>	<i>5,000.85</i>	<i>4,597.41</i>	<i>7,490.83</i>	<i>75,880.70</i>
All Memberships	2,362.00	2,746.00	1,801.00	5,326.00	7,961.00	4,478.00	3,653.00	5,555.00	10,117.00	3,300.00	4,140.00	8,226.00	59,665.00
Concession Fees	6,342.55	5,162.27	5,021.42	2,746.04	3,417.56	4,349.94	6,089.56	7,878.68	7,395.16	6,421.38	6,993.43	6,922.91	68,740.90
Virtual Meadow							1,465.00	8,560.00	7,336.98	8,377.33	9,093.00	4,758.48	39,590.79
Green Fees	132,343.05	127,127.34	158,966.88	89,616.61	117,906.36	153,712.92	91,783.50	126,916.91	156,164.12	132,659.86	166,785.57	156,548.68	1,610,531.80
Tournament Fees	23,528.02	16,529.72	16,567.16	11,641.68	15,841.84	25,971.93	16,955.40	11,440.18	17,030.66	8,623.89	15,820.74	20,954.00	200,905.22
Range Fees	16,906.25	16,433.10	23,923.16	10,206.07	15,714.95	24,547.05	17,928.61	17,380.73	18,844.78	13,075.93	14,821.79	16,931.81	206,714.23
Club Rental	840.00	1075.00	1,295.00	1,020.00	501.00	1,400.00	565.00	1,355.00	1,315.00	794.62	720.00	1,015.00	11,895.62
Sales of Merchandise	20,282.74	15,410.33	31,061.71	13,669.23	27,779.48	16,475.96	12,955.61	25,584.10	30,467.18	18,697.20	21,796.14	22,064.05	256,243.73
Miscellaneous Fees	762.50	820.00	1,095.00	6,120.00	2,435.00	4,172.00	1,180.00	960.00	978.00	1,125.00	1,005.00	1,070.00	21,722.50
Total Income	203,367.11	185,303.76	239,731.33	140,345.63	191,557.19	235,107.80	152,575.68	205,630.60	249,648.88	193,075.21	241,175.67	238,490.93	2,476,009.79
Weather Totals	1RO/4WD/2CM	1RO/3WD/1CM/1H	1RO/1WD/1CM/1H	6RO/5WD/2CM	1RO/2WD/2CM	1RO/2WD/2CM	2WD/2CM/9CD	2RO/7WD/2CM	2WD/2CM	5RO/4WD/2CM	3WD/2CM	2CM	18RO/35WD/22CM/2H/9CD
Income Per Round	\$51.94	\$50.84	\$61.37	\$56.33	\$54.06	\$52.81	\$46.59	\$47.21	\$55.91	\$51.01	\$51.61	\$53.96	\$52.81

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Jersey Meadow Golf Course
Monthly Report

FY 2022-2023													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	3,525	2,396	3,043	2,687	3,141	3,686	3,805	3,863	4,334	4,511	3,457	3,090	41,538
Tournament Rounds	682	366	247	311	299	718	643	668	393	209	370	415	5,321
Range buckets	2,573	1,634	1,788	1,753	2,063	2,351	2,464	2,471	2,207	2,024	1,089	1,750	24,167
<i>Unearned Revenue</i>	<i>1,112.70</i>	<i>1,808.63</i>	<i>2,089.79</i>	<i>320.02</i>	<i>5,242.79</i>	<i>1,010.24</i>	<i>3,556.28</i>	<i>1,196.52</i>	<i>4,271.05</i>	<i>2,422.57</i>	<i>3,804.05</i>	<i>3,107.62</i>	<i>29,942.26</i>
All Memberships	2,135.00	2,663.00	2,708.00	4,720.00	5,174.00	4,092.00	5,352.00	5,163.00	6,264.00	3,117.00	2,205.00	9,162.00	52,755.00
Concession Fees	7,376.22	4,725.66	4,660.36	4,660.10	4,674.17	7,290.75	7,154.99	6,990.82	7,614.92	6,925.69	4,333.40	4,978.02	71,385.10
Green Fees	132,827.83	85,068.15	114,137.60	100,838.30	114,018.33	133,583.65	150,038.12	142,255.19	162,288.10	173,052.23	127,240.58	126,459.64	1,561,807.72
Tournament Fees	27,603.64	18,633.12	8,610.20	11,713.18	8,728.88	29,476.65	24,806.13	27,846.52	15,530.92	7,226.92	10,638.80	15,773.00	206,587.96
Range Fees	21,149.70	12,968.55	16,290.93	15,615.13	19,292.54	21,296.22	22,857.86	22,393.52	20,051.46	20,323.75	8,824.11	16,261.35	217,325.12
Club Rental	1,155.00	560.00	840.00	700.00	525.00	1,175.00	945.00	1,510.00	665.00	1,275.00	1,070.00	700.00	11,120.00
Sales of Merchandise	21,801.26	14,114.20	23,038.21	14,016.70	18,125.68	24,085.27	25,060.51	24,741.47	33,039.05	26,249.43	24,629.40	20,525.33	269,426.51
Miscellaneous Fees	1,185.00	510.00	1,330.00	4,908.00	2,010.00	5,690.00	1,290.00	1,230.00	2,095.00	3,114.00	1,412.50	635.00	25,409.50
Total Income	215,233.65	139,242.68	171,615.30	157,171.41	172,548.60	226,689.54	237,504.61	232,130.52	247,548.45	241,284.02	180,353.79	194,494.34	2,415,816.91
Weather Totals	2W/2CM	4RO/6WD/1CM/1H	3RO/5WD/1CM/1H	8RO/7WD/	2RO/12WD/1CM	1WD/1CM	2RO/2WD/2CM	3RO/2WD/2CM	2CM	2CM	2CM	2CM	22RO/37W/18CM/2H
Income Per Round	\$48.90	\$47.74	\$49.92	\$49.30	\$47.30	\$48.89	\$50.58	\$48.55	\$49.43	\$48.99	\$45.42	\$51.46	\$48.91
FY 2021-2022													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	2,397	2,623	3,906	2,991	2,480	3,650	4,267	4,246	4,035	4,380	3,415	3,471	41,861
Tournament Rounds	372	478	179	385	360	528	803	437	397	264	320	447	4,970
Range buckets	1,585	1,715	1,766	1,750	1,590	2,184	2,801	1,915	2,014	1,976	1,721	2,070	23,087
<i>Unearned Revenue</i>	<i>(556.33)</i>	<i>514.85</i>	<i>-5949.83</i>	<i>1,720.67</i>	<i>1612.93</i>	<i>-274.22</i>	<i>-575.20</i>	<i>58.13</i>	<i>538.58</i>	<i>-4,859.49</i>	<i>344.70</i>	<i>356.80</i>	<i>-7068.41</i>
All Memberships	2,549.04	1,542.74	5,865.67	3,997.46	3,767.58	3,141.31	3,663.03	1,891.30	7,780.17	2,813.16	4,790.16	6,829.74	48,631.36
Concession Fees	4,234.29	4,478.32	4,472.80	3,616.67	3,428.00	5,717.07	7,183.73	6,065.59	6,009.66	6,473.69	5,195.28	6,061.12	62,936.22
Green Fees	65,544.86	78,370.08	124,320.31	100,457.95	81,773.18	126,316.61	153,285.75	153,551.91	145,932.85	171,330.00	124,186.22	126,516.95	1,451,586.67
Tournament Fees	10,948.44	13,288.54	4,891.74	12,613.60	12,335.54	18,762.63	35,021.54	14,233.05	13,847.52	8,068.96	10,794.64	16,131.63	170,937.83
Range Fees	14,489.57	14,786.57	16,660.55	13,857.89	14,225.30	19,619.82	22,168.32	16,538.79	16,676.60	17,234.86	13,717.04	17,789.95	197,765.26
Club Rental	570.00	550.00	750.00	470.00	575.00	1,065.00	1,245.00	1,405.00	765.00	1,180.00	700.00	805.00	10,080.00
Sales of Merchandise	17,121.81	19,125.27	28,937.12	16,692.98	12,081.97	24,827.62	22,286.23	34,034.97	30,282.60	29,456.16	24,641.63	24,047.00	283,535.36
Miscellaneous Fees	745.00	572.50	1,227.50	4,620.00	2,122.50	3,080.00	1,090.00	797.50	945.00	1,382.50	1,135.00	1,085.00	18,802.50
Total Income	116,203.01	132,714.02	187,125.69	156,326.55	130,309.07	202,530.06	245,943.60	228,518.11	222,239.40	237,939.33	185,159.97	199,266.39	2,244,275.20
Weather Totals	3RO/5W	3RO/3W/1H	1RO/4WD/1H	4RO/5WD	3RO/9W	2RO/3WD/1CM	3WD/1CM	2WD/3CM	2CM	2CM	6W/2CM	2W/2CM	16RO/48WD/2H/15CM
Income Per Round	\$39.52	\$40.86	\$43.28	\$44.05	\$43.35	\$46.36	\$46.37	\$47.10	\$47.03	\$49.24	\$46.90	\$47.57	\$45.54
Concession Fees shown in time period of purchase, not when received.													
Income/Round: Income does not include Memberships, Concessions or Virtual Meadow; Rounds includes Rounds Played and Tournament Rounds. Calculations adjusted Feb 2025.													
Miscellaneous Income includes: Cart fees & Handicap Service													
Abbreviations: W-weather RO-rain out CM-course maintenance H-holiday													
*Beginning in Feb 2025 Unearned Revenue eliminated. Has been excluded from Total Income													
Now shown as Book Credits- Income reflected in Merchandise as used; Gift Cards income can be used for anything except food.													

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025



Jersey Village, TX

Budget Report Group Summary

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 11 - GOLF COURSE FUND						
Revenue						
Department: 80 - REVENUES						
85 - FEE & CHARGES FOR SERVICE	2,805,000.00	2,909,200.00	330,038.82	1,791,265.55	-1,117,934.45	38.43%
96 - INTEREST EARNED	6,000.00	6,000.00	1,410.81	7,253.64	1,253.64	20.89%
98 - MISCELLANEOUS REVENUE	0.00	0.00	837.89	5,596.29	5,596.29	0.00%
Department: 80 - REVENUES Total:	2,811,000.00	2,915,200.00	332,287.52	1,804,115.48	-1,111,084.52	38.11%
Revenue Total:	2,811,000.00	2,915,200.00	332,287.52	1,804,115.48	-1,111,084.52	38.11%
Expense						
Department: 81 - CLUB HOUSE						
30 - SALARIES, WAGES, & BENEFITS	753,895.99	753,895.99	59,162.81	425,763.58	328,132.41	43.52%
34 - COST OF SALES	214,300.00	214,300.00	40,579.10	148,163.79	66,136.21	30.86%
35 - SUPPLIES	17,600.00	17,600.00	285.33	13,854.04	3,745.96	21.38%
45 - MAINTENANCE	9,750.00	9,750.00	0.00	379.82	9,370.18	96.10%
50 - SERVICES	48,930.00	53,130.00	6,939.85	24,563.70	28,566.30	53.57%
54 - SUNDRY	80,400.00	80,400.00	9,497.89	57,841.50	22,558.50	28.06%
55 - PROFESSIONAL SERVICES	4,400.00	4,400.00	0.00	0.00	4,400.00	100.00%
60 - OTHER SERVICES	35,000.00	35,000.00	0.00	49,945.25	-14,945.25	-42.70%
97 - INTERFUND ACTIVITY	5,250.00	5,250.00	0.00	2,625.00	2,625.00	50.00%
Department: 81 - CLUB HOUSE Total:	1,169,525.99	1,173,725.99	116,464.98	723,136.68	450,589.31	38.59%
Department: 82 - COURSE MAINTENANCE						
30 - SALARIES, WAGES, & BENEFITS	662,181.65	662,181.65	43,403.15	324,611.16	337,570.49	50.48%
35 - SUPPLIES	193,200.00	193,200.00	22,815.88	141,105.96	52,094.04	26.96%
40 - MAINTENANCE--BLDGS, STRUC	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00%
45 - MAINTENANCE	53,000.00	53,000.00	4,005.34	2,377.98	50,622.02	95.51%
50 - SERVICES	8,280.00	8,280.00	258.00	6,925.51	1,354.49	16.66%
54 - SUNDRY	10,500.00	10,500.00	0.00	0.00	10,500.00	100.00%
55 - PROFESSIONAL SERVICES	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00%
97 - INTERFUND ACTIVITY	1,775.00	1,775.00	0.00	350.00	1,425.00	80.38%
Department: 82 - COURSE MAINTENANCE Total:	935,936.65	935,936.65	70,482.37	475,370.61	460,566.04	49.71%
Department: 83 - BUILDING MAINTENANCE						
35 - SUPPLIES	15,600.00	15,600.00	0.00	10,061.85	5,538.15	35.00%
40 - MAINTENANCE--BLDGS, STRUC	10,000.00	10,000.00	0.00	2,710.99	7,289.01	72.89%
45 - MAINTENANCE	2,500.00	2,500.00	0.00	1,935.62	564.38	22.58%
50 - SERVICES	40,000.00	40,000.00	3,633.09	22,677.60	17,322.40	43.31%
55 - PROFESSIONAL SERVICES	5,000.00	5,000.00	0.00	2,401.85	2,598.15	51.96%
Department: 83 - BUILDING MAINTENANCE Total:	73,100.00	73,100.00	3,633.09	39,787.91	33,312.09	45.17%
Department: 87 - GC CAPITAL IMPROVEMENT						
70 - CAPITAL IMPROVEMENTS	120,000.00	220,000.00	58,205.03	123,040.88	96,959.12	44.07%
Department: 87 - GC CAPITAL IMPROVEMENT Total:	120,000.00	220,000.00	58,205.03	123,040.88	96,959.12	44.07%
Department: 88 - EQUIPMENT MAINTENANCE						
30 - SALARIES, WAGES, & BENEFITS	77,532.23	77,532.23	6,489.77	45,778.59	31,753.64	40.96%
35 - SUPPLIES	28,650.00	28,650.00	2,759.09	19,934.34	8,715.66	30.42%
45 - MAINTENANCE	13,000.00	13,000.00	1,219.42	4,993.76	8,006.24	61.59%
50 - SERVICES	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00%

Budget Report

For Fiscal: 2024-2025 Period Ending: 04/30/2025

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
97 - INTERFUND ACTIVITY	357,480.00	357,480.00	0.00	178,740.00	178,740.00	50.00%
Department: 88 - EQUIPMENT MAINTENANCE Total:	477,662.23	477,662.23	10,468.28	249,446.69	228,215.54	47.78%
Expense Total:	2,776,224.87	2,880,424.87	259,253.75	1,610,782.77	1,269,642.10	44.08%
Fund: 11 - GOLF COURSE FUND Surplus (Deficit):	34,775.13	34,775.13	73,033.77	193,332.71	158,557.58	-455.95%
Report Surplus (Deficit):	34,775.13	34,775.13	73,033.77	193,332.71	158,557.58	-455.95%

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
11 - GOLF COURSE FUND	34,775.13	34,775.13	73,033.77	193,332.71	158,557.58
Report Surplus (Deficit):	34,775.13	34,775.13	73,033.77	193,332.71	158,557.58

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Golf Course Fund
For the period ended April 30, 2025

	Adopted Budget	Current Budget	YTD Actual	% of Actual compared to Budget	Projections
Revenue					
Fees & Charge for Services	2,805,000.00	2,909,200.00	1,791,265.55	61.57%	2,909,200.00
Interest Earned	6,000.00	6,000.00	7,253.64	120.89%	6,000.00
Interfund Activity	-	-	-	0.00%	-
Misc Revenue	-	-	5,596.29	100.00%	-
Total Revenue	2,811,000.00	2,915,200.00	1,804,115.48	61.89%	2,915,200.00
Expenditures					
Club House	1,169,525.99	1,173,725.99	723,136.68	61.61%	1,173,725.99
Course Maintenance	935,936.65	935,936.65	475,370.61	50.79%	935,936.65
Building Maintenance	73,100.00	73,100.00	39,787.91	54.43%	73,100.00
Capital Improvement	120,000.00	220,000.00	123,040.88	55.93%	220,000.00
Equipment Maintenance	477,662.23	477,662.23	249,446.69	52.22%	477,662.23
Total Expenditures	2,776,224.87	2,880,424.87	1,610,782.77	93.55%	2,880,424.87
Surplus/ (Deficit)	34,775.13	34,775.13	193,332.71		34,775.13

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025



Jersey Village Parks & Recreation

To: Mayor Singleton and City Council

CC: Austin Bleess, City Manager

From: Robert Basford, Assistant City Manager

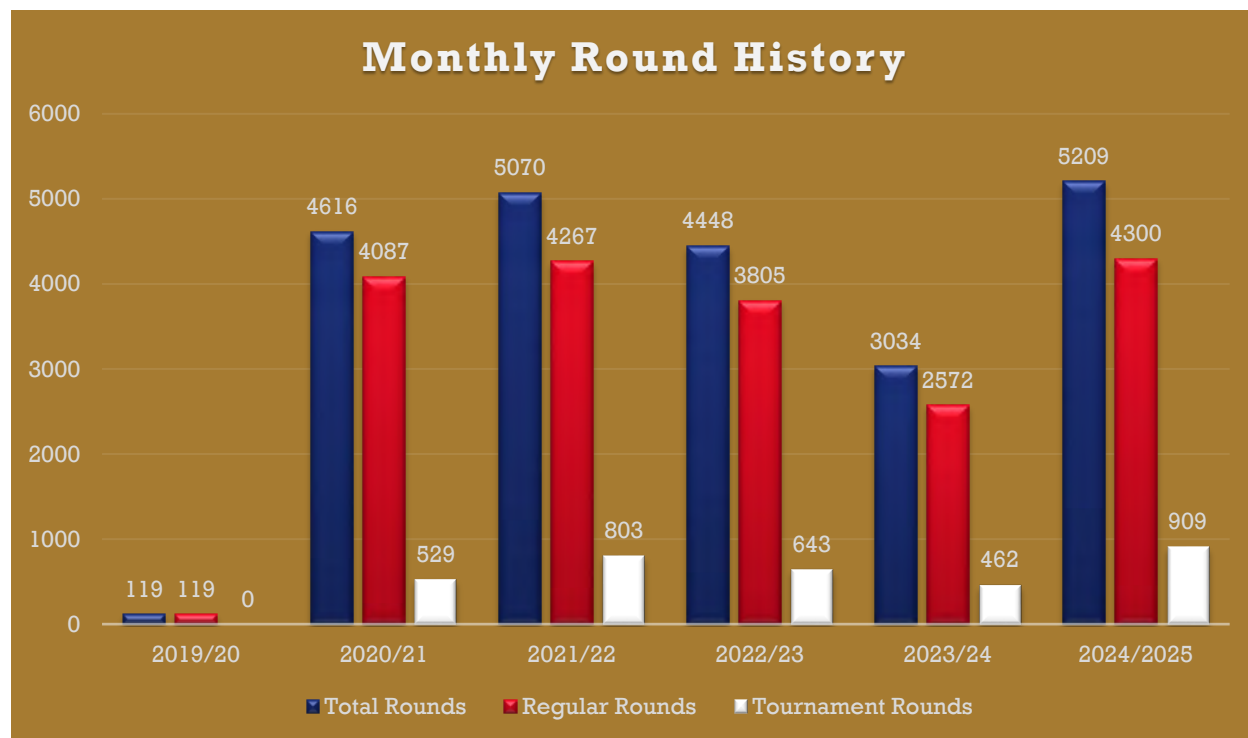
Date: May 6, 2025

Subject: Parks & Recreation Monthly Update: April 2025

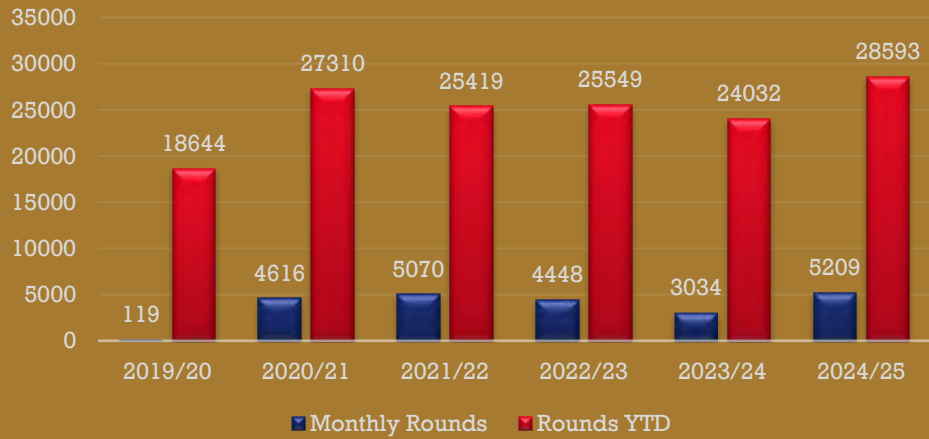
Jersey Meadow Golf Club

Financial Report (Monthly and Year to Date)

The Jersey meadow golf course produced another historic month of April producing a gross revenue of \$330,033.18. This month is the second highest earning month, missing the highest ever by \$4,725.47 even with an 8-day driving range closure so we could install the light system. Just beyond the midpoint of the year, we sit at 1.826 million and are on track to exceed our revenue goal, which will not require a general fund transfer. With 5 months to go we have already surpassed our annual revenue earned in all Fiscal Year's prior to 2021.

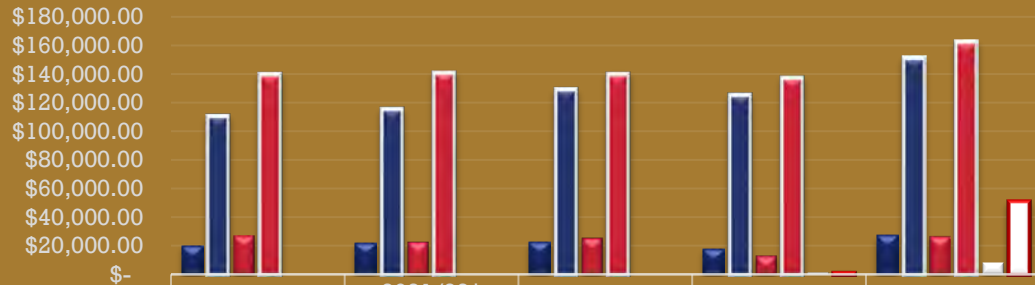


Monthly Total vs Year to Date: Rounds



Range, Merchandise, Virtual Meadow Month END vs Year to Date

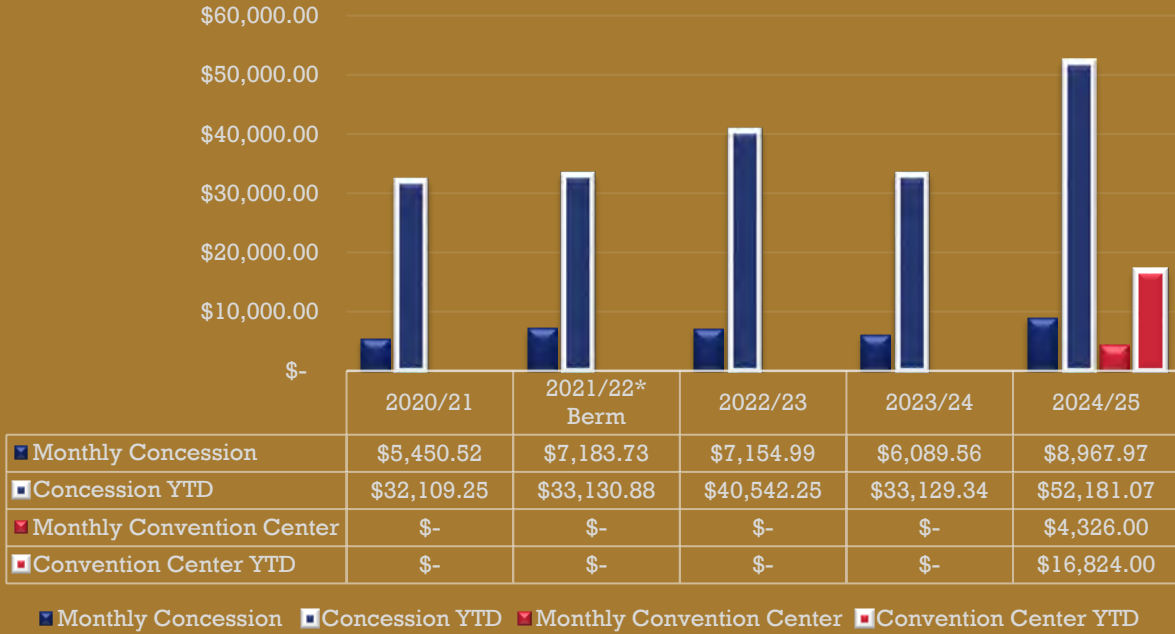
*April 2024: 10 day closure to move to new facility



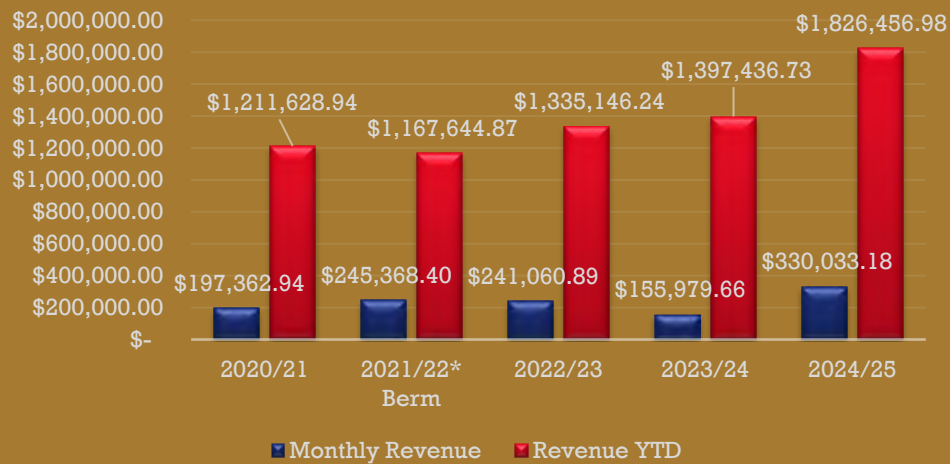
	2020/21	2021/22* Berm	2022/23	2023/24	2024/25
Monthly Range Fees	\$20,049.84	\$22,168.32	\$22,857.86	\$17,928.61	\$27,277.76
Range Fees YTD	\$110,923.25	\$115,808.02	\$129,470.93	\$125,659.19	\$151,360.62
Monthly Merchandise	\$26,656.07	\$22,286.23	\$25,060.51	\$12,955.61	\$26,098.45
Merchandise YTD	\$140,195.89	\$141,073.00	\$140,241.83	\$137,635.06	\$162,639.52
Monthly Virtual Meadow	\$-	\$-	\$-	\$1,465.00	\$7,694.78
VM YTD	\$-	\$-	\$-	\$1,465.00	\$50,385.61

Monthly Range Fees Range Fees YTD Monthly Merchandise
Merchandise YTD Monthly Virtual Meadow VM YTD

Concession & Convention Center Revenue Month END vs Year to Date



Monthly Total vs Year to Date: Revenue



Parks and Recreation

Admin

Dueling Pianos Event

- Registration for the Dueling Pianos event is now open, and demand has been very strong.
- Ticket Sales Progress:
 - 79 tickets sold within the first two days.
 - 95 tickets sold shortly after (with only minimal advertising).
 - 101 tickets sold following additional promotions.
 - 126 tickets sold to date.
- Created a dedicated event webpage under the Convention Center tab.
- Secured Ezee Fiber as an event sponsor.
- Finalized event details with the Dueling Pianos company.

Administrative Tasks

- Reviewed and interviewed candidates for the Parks Maintenance part-time position:
 - Conducted three interviews; an offer was extended but declined.
 - Reopened applications and continue active recruitment.
- Reviewed and approved all employee time entries in ESS.
- Edited several timesheets where staff forgot to mark Good Friday as a holiday.
- Coded all Founders Day expenses and P-card transactions for Facilities and Parks.
- Cleared outstanding invoices from the AP folder.
- Registered Gloria for the Certified Cleaning Technician certification.
- Reviewed janitorial inventory—no additional orders needed until fiscal year-end.
- Met with Gregg weekly to discuss staffing, Founders Day, budget, and upcoming events.
- Met with the Recreation and Events Supervisor to review Founders Day, July 4th, Summer Camp, and May event planning.
- Attended a bi-weekly budget meeting with the ACM.
- Participated in a check-in meeting with Amilia (recreation software provider).

Work Order System Transition

- Completed backend build of the new Parks and Recreation work order system.
- Attended implementation meetings; the system will eventually replace MyCivic.

Event Prep & Coordination

- Founders Day
 - Worked the event and completed the recap video for Facebook.
 - Designed and produced Founders Day yard signs.
 - Conducted walkthroughs at Clark Henry Park with Parks staff to review event logistics.
 - Coordinated arrival of rides, inflatables, and finalized fireworks "Plan B" launch site across the Bayou for better safety and viewing.
 - Hosted final coordination meetings with Parks and Events Supervisors to delegate remaining assignments.
- July 4th Festival
 - Met with Michael from the Farmers Market regarding market setup at the event.
 - Finalized production company for the July 4th show.
 - Created promotional flyers.

- Began additional coordination with Police and Fire at KSBJ's request.
- Casino Night
 - Secured three vendor quotes and finalized the budget.
 - Began drafting marketing materials.
- Fajita Fest
 - KSBJ confirmed The Newsboys as the entertainment headliner.
 - Held weekly planning meetings with KSBJ since February.
 - Launched first promotional material for Fajita Fest.
- Youth Duathlon
 - Met with timing company and Rachel Beazley for a final walkthrough at Clark Henry Park.
- Concert at the Park
 - Assisted with the event, with an estimated 250 attendees.
 - Completed a summary video for future marketing.

Website & Marketing

- Created a Dueling Pianos event webpage.
- Updated all department website sections to ensure current, accurate information.
- Created flyers for July 4th Festival promotions.
- Began drafting materials for Casino Night marketing.

Parks Operations

- Conducted a site visit with the light pole contractor at Carol Fox Sand Court—installation is on track.
- Coordinated Husqvarna training for the Parks Crew Leader and Supervisor on robotic mowers.
- Continued outreach for Trunk-or-Treat participants for Fall Frolic.

Team & Staff Development

- Hosted weekly meetings with Parks Supervisor:
 - Transitioned from "project mode" to "maintenance mode."
 - Implemented a light spending freeze to conserve funds for potential emergencies.
- Worked with Facilities Tech to reprioritize maintenance tasks.
- Conducted event coordination training meetings in preparation for Founders Day.

PARAC Meeting

- Attended the monthly Parks and Recreation Advisory Committee (PARAC) meeting.

Recreation

Events & Programs

Concert at the Park

- Oversaw and directed all event operations including setup and cleanup.

Summer Camp Open House (April 16)

- Planned event details including venue layout, promotional activities, and staffing assignments.

Founders Day

- Organized logistics including volunteer recruitment, vendor registration, and sponsor coordination.
- Coordinated carnival games setup, food truck arrangements, and equipment needs.
- Developed a comprehensive staff operations plan.
- Held multiple internal planning meetings to review logistics.
- Scheduled and organized seven informational meetings with key participants.
- Gathered necessary equipment and supplies for event execution.

Youth Duathlon and Fishing Derbies

- Continued event planning and marketing coordination.

July 4th Event Planning

- Participated in meetings with the Fire Department regarding safety and event operations.
- Met with band representatives to coordinate performance logistics.

Staffing & Operations

Hiring and Interviews

- Conducted over 13 interviews for camp counselor positions.
- Scheduled six additional interviews for upcoming weeks.

Staff Training and Development

- Met with camp counselor to review expectations for the summer season.
- Held leadership meetings with two lead counselors to establish work responsibilities.
- Provided orientation follow-up meetings for three new staff members to answer questions and provide guidance.

Administrative Tasks

- Completed monthly impact reports summarizing programs and facility activities.
- Created the May calendar of events and programs.

Marketing & Communications

Social Media Management

- Scheduled and created social media postings promoting:
 - Founders Day
 - Youth Duathlon
 - Fishing Derbies
 - Art Programs
 - Summer Camp Open House

Website Updates

- Updated the Parks and Recreation website with new event and program details.

Email Outreach

- Scheduled and organized seven informational emails specifically for Founders Day outreach and coordination.

Sponsorships & Partnerships

Secured Sponsorships For

- Founders Day
- Youth Duathlon
- Dueling Pianos event

Vendor and Supplier Coordination

- Finalized quote choice and vendor selection for installation of bike maintenance stations (selected products from The Park and Facilities Catalog).

Financial & Administrative Tasks

Invoices and Receipts

- Processed and coded all outstanding invoices and receipts on a weekly basis to ensure timely payment and financial tracking.

Other Departmental Activities

Business Development and Technology

- Attended the Amilia business review meeting to discuss improvements to registration and facility management software.

Summary

April focused heavily on event planning and community engagement, particularly with the upcoming Founders Day and Youth Duathlon events. Significant progress was made in staffing for summer programs, strengthening sponsorship relationships, enhancing public communication through digital platforms, and ensuring that all financial and operational tasks were completed promptly. Preparations for July 4th celebrations also began, laying the groundwork for a successful summer season. Alec was out from 4/18- 4/25 to celebrate his wedding!

Parks

Ongoing Tasks

Mowing Operations

- Senate Park, Jersey Dr., Welwyn, Honolulu, Rio Grande fence line, Country Club Park, Delozier

Bayou

- Philippine Park, Beltway 8, Ginger Ln., Elwood, End of Senate
- Village Dr., Village Water Plant, Dog Park, and surrounding areas
- West Rd. Water Plant, Castlebridge Water Plant, Seattle Water Plant
- Welwyn, Honolulu, Kube, End of Senate, Village Water Plant, Village Animal Hospital

Trash and Restroom Maintenance

- Cleaned restrooms and picked up trash at parks and newly constructed city buildings (multiple dates)

Robot Mower Monitoring

- Inspected and reset robot mowers at Seattle and Village Water Plants

Irrigation System Inspections and Adjustments

- Adjusted sprinklers at Senate Park
- Inspected Senate irrigation between Acapulco and Jersey Dr.
- Adjusted Rio Grande irrigation timer
- Checked for leaks at lift station drive
- Turned on and rewrapped PVB at Fire Station

Landscape Bed Maintenance

- Weed control: sprayed beds along Rio Grande, volleyball court, rock beds at Rio Grande, Jones Marquee near CVS
- General maintenance of landscape beds along Rio Grande, Carol Fox Park, and around volleyball courts

Facility and Equipment Maintenance

- Routine inspections and cleaning of park structures (mulch checks, sidewalk cleaning)
- Continuing truck/equipment organization and upgrades (new truck setup, toolbox installations)

Ongoing Coordination and Projects

- Monitoring tree contractor work at Carol Fox Park
- Continued planning and oversight for Eagle Scout project at Clark Henry Park
- Regular communication with external vendors (robot mowers, irrigation, plant suppliers)

Completed Tasks

Special Events

- Completed setup, support, and teardown for Founder's Day (light towers, barriers, signs, tents)
- Participated in the Chili Cook-off at Jersey Meadow Golf Course

Landscaping Projects

- Removed planting bed near the stop sign on Village Drive by the water plant
- Cleared landscape beds along Rio Grande from Village Dr. to Koester
- Completed removal of beds along Rio Grande
- Trimmed crepe myrtles along Rio Grande
- Raised low-hanging limbs around the Dog Park
- Lowered and cleaned flower beds along Jersey Dr., including Fire Station

Facility Repairs and Improvements

- Completed installation of toolboxes on the new truck
- Cleaned out and swapped equipment trucks
- Installed new locks at Clark Henry Park concession stand
- Assembled kayak rack at the retention pond
- Removed debris from Rio Grande pump station and lift station

Water Fountain Repairs

- Restored functionality to volleyball court water fountain at Clark Henry Park
- Repaired playground water fountain at Clark Henry Park

Administrative/Coordination Meetings

- Met with tree contractor for project initiation at Carol Fox Park
- Met with Wade regarding plant placement and irrigation timers at Golf Course
- Met with carnival vendor for Founders Day logistics
- Met with Jacqueline regarding Eagle Scout project at Clark Henry Park
- Met with robot mower representatives for system demonstrations

Equipment Deliveries and Returns

- Delivered dump trailer contents and returned books to City Hall
- Returned 2 light towers to United Rentals
- Delivered tables to Clark Henry Park for Founders Day preparations
- Picked up new equipment trailer and work truck

Facilities

Completed Tasks

- Worked on the A/C at PD (investigators' offices): cleared drain issue, cleaned coil, added Freon, and advised investigator on proper thermostat use.
- Cleared the PD men's restroom sink drain; sink now drains properly.
- Lowered all flags for the Pope's passing; scheduled to raise on 1/28/2025.
- Assisted at the golf course: restacked supply closet, moved shelving, helped with carpets at the convention center.
- Fixed the bottle filler pressure at Carol Fox Park (drinking spigot still needs adjustment).
- Helped Gloria with supplies, cleaning, and setting thermostats at the new building.
- Ran a new electrical circuit for patio lights at the golf clubhouse; lights are no longer tripping.
- Reconnected water supply at Carol Fox Park by running new PVC and fixing the backflow preventer.

- Cleaned clogged water fountain drain and cleaned a swing seat at Carol Fox Park.
- Preventive maintenance on City Hall AC units 1-3: cleaned coils and vents, replaced air filters, added 2 lbs Freon to Unit 2.
- Cleared PD AC drain lines and treated pans and lines with tablets.
- Inspected and replaced damaged ceiling tiles at the golf clubhouse due to A/C condensation (not actual leaking).
- Replaced Fire Department training room light fixtures, sink faucet, shower head, and toilet paper holder.
- Removed old water fountain at Carol Fox Park and sealed off the underground drain.
- Inspected PD A/C units for future replacement pricing.
- Replaced internal parts and seat on women's restroom toilet near kitchen.
- Replaced outside 20A outlet for new globe lighting at golf clubhouse patio.
- Changed water filter at PD water fountain.

Ongoing Tasks

- PD Urinal: Still clogged. Will need to remove urinal to attempt further clearing or possibly replace unit.
- Golf Starter Shack Ceiling:
 - Support beams installed.
 - Electrical conduit relocated.
 - Fan removed, new light fixture installed.
 - New outlet installed for globe lights.
 - Project paused due to a tournament; to continue next Tuesday.
- Carol Fox Park Drinking Spigot: Still needs pressure adjustment (requires special tool from Greg).
- Golf Clubhouse A/C: Filters ordered, pending installation.
- Golf Clubhouse Kitchen Door: New self-closing hinges ordered; pending installation.
- Golf Starter Shack Globe Lighting: Need to install globe lights and drill poles for hidden wiring.
- New Water Fountain at Carol Fox Park:
 - Installation of fountain mostly complete (connections, securing fountain, access covers installed).
 - (Additional drainage or cosmetic finish work may still be pending.)
- Pump Station Outlet Issue: No power to robotic mower outlet; breakers tripped; waiting on installers to service high-voltage digital pump panel.
- Backflow Preventer at Carol Fox Park: Ongoing trench work to reinstall backflow preventer.
- PD Urinal and A/C Units: Monitoring aging systems for potential replacement once quotes are finalized.

IMPACT REPORT

Facility	Total Hours Used
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Civic Center Auditorium	82.5
Carol Fox Gazebo	25.50
Chapel Building	9
Civic Center	393.75
Executive Session Meeting Room	1.17
MCM Room	289.98
Virtual Meadow	0.00
Convention Center & Patio	68.50
Gymnasium	2.50
Clark Henry Park Pavillion	21
Total	893.9

Program Set	Total People Served	Hours of Service Delivered
Indoor Recreation	167	14
Outdoor Recreation	N/A	N/A
Events	2045	8
Total	2,212	22

April 2025 Community Standards Report

ID	Status	Source	Open Date	Resolved/ Cancelled Date	Sub-Type	Address	Abated	Notes	Updated On
2702308	resolved	Android	4/28/2025 14:13	5/1/2025	Other	15305 Welwyn Drive	Abated by property owner	Scaffolding outside of home has been here for excessive amount of time.	5/1/2025 14:38
2683409	assigned	iOS	4/17/2025 11:21	--	Trees over Street/Sidewalk	15306 Glamorgan Dr	Letter sent to homeowner	Multiple broken limbs hanging over sidewalk	4/22/2025 8:24
2702301	assigned	Android	4/28/2025 14:12	--	Other	15313 Mauna Loa Dr	Courtsey door hanger	Caller reported vehicle has been parked on street for month(s). Spoke with resident/resident family. Car needs at least a battery. Residents are elderly, using walkers and the car is in the way of driveway. Explained junk/nuisance vehicle ordinances.	4/28/2025 16:44
2702785	assigned	In-person	4/28/2025 16:48	--	Other	15313 Welwyn Dr	Awaiting video	Lincoln in driveway, blocks behind tires. Possible junk car.	4/30/2025 8:43
2656438	resolved	In-person	4/2/2025 17:50	4/11/2025	Tall grass and weeds	15325 Glamorgan Dr	Abated by property owner	Yard maintenance needed	4/11/2025 13:57
2695311	resolved	Android	4/24/2025 9:26	4/30/2025	Other	15406 Ashburton Dr	Abated by property owner	Trailer in driveway. Jeep parked on unpaved spot.	4/30/2025 9:21
2677935	resolved	WEB RAI	4/14/2025 20:45	4/15/2025	Other	15418 Glamorgan Drive	Abated by property owner	Parks commercial 18 wheeler in driveway. This 18 wheeler drives through the city early in the morning and after dark.	4/15/2025 14:48
2689623	resolved	Phone Answered	4/21/2025 16:45	4/30/2025	Other	15513 Lakeview Dr	Abated by property owner	2 white trucks parked on grass	4/30/2025 12:56
2684011	canceled	iOS	4/17/2025 15:02	4/17/2025	Trees over Street/Sidewalk	15701 Acapulco Dr	Abated by property owner	Tree over sidewalk and road. It's also blocking the street light and stop sign.	4/17/2025 16:36
2665197	resolved	iOS	4/8/2025 6:16	4/21/2025	Trees over Street/Sidewalk	15701 Acapulco Dr	Abated by property owner	Tree over sidewalk. Also blocking stop sign and street light.	4/21/2025 13:31
2654722	assigned	In-person	4/2/2025 8:09	--	Tall grass and weeds	15706 Australia St	Letter sent to homeowner	Yard maintenance. Trees hang over street.	4/30/2025 12:44
2657070	received	WEB RAI	4/3/2025 8:55	--	Trees over Street/Sidewalk	15706 HONOLULU		RES CALLED TREE OVER HANG SIDEWALK STREET N TAHOE & HONOLULU.	4/3/2025 10:17
2694373	resolved	In-person	4/23/2025 16:37	4/30/2025	Other	15709 Acapulco Dr	Abated by property owner		4/30/2025 9:23
2689083	resolved	Phone Answered	4/21/2025 13:26	5/1/2025	Other	15713 Lakeview Dr	Abated by property owner	There are two trailers in the driveway.	5/1/2025 14:34
2695692	resolved	Android	4/24/2025 11:00	4/24/2025	Other	15718 Jersey Dr	Abated by property owner	Trailer parked in driveway/on grass	4/24/2025 14:16
2699338	assigned	iOS	4/26/2025 11:25	--	Tall grass and weeds	15905 Acapulco Dr	Courtsey door hanger	Tall grass and weeds.	4/28/2025 8:20
2654725	resolved	In-person	4/2/2025 8:12	4/22/2025	Tall grass and weeds	15905 Lakeview Dr	Abated by property owner		4/22/2025 11:20
2702753	assigned	Phone Answered	4/28/2025 16:36	--	Tall grass and weeds	15905 Singapore Ln	Courtsey door hanger	Tall grass and weeds	4/29/2025 11:38
2702759	assigned	Phone Answered	4/28/2025 16:37	--	Tall grass and weeds	15917 Singapore Ln	Courtsey door hanger	Tall grass and weeds	4/29/2025 11:34
2662046	resolved	iOS	4/6/2025 13:29	4/17/2025	Sign Issue	15950 US 290 Frontage Rd	Abated by city	On feeder before turning left to under freeway to entering JV.	4/17/2025 9:04
2702756	assigned	Phone Answered	4/28/2025 16:37	--	Tall grass and weeds	16001 Singapore Ln	Courtsey door hanger	Tall grass and weeds	4/28/2025 16:42
2696650	resolved	In-person	4/24/2025 16:26	4/30/2025	Other	16125 Wall St	Awaiting video	Possible junk vehicle	4/30/2025 18:58
2676583	resolved	In-person	4/14/2025 12:05	4/15/2025	Other	16126 Crawford St	Abated by property owner	Plastic totes with dead plants	4/15/2025 10:02
2673304	resolved	In-person	4/11/2025 15:52	4/16/2025	Tall grass and weeds	16205 De Lozier St	Abated by property owner	Yard maintenance needed	4/16/2025 16:09
2653748	resolved	In-person	4/1/2025 14:49	4/22/2025	Other	16214 Jersey Dr	Abated by property owner	Permit needed for dumpster/container	4/22/2025 8:19
2702748	assigned	Phone Answered	4/28/2025 16:35	--	Tall grass and weeds	16214 St Helier St	Courtsey door hanger	Tall grass and weeds	4/29/2025 11:03
2685657	assigned	iOS	4/18/2025 13:56	--	Other	16218 Tahoe Dr		Now working on 3 vehicles & car parked on sidewalk.	4/21/2025 11:34
2682865	received	iOS	4/17/2025 8:07	--	Other	16218 Tahoe Dr		Frequently parks on the sidewalk	4/21/2025 9:22
2655138	assigned	iOS	4/2/2025 10:46	--	Other	16218 Tahoe Dr		Utility trailer & car arrived about 6 pm yesterday.	4/16/2025 22:00
2680083	resolved	iOS	4/15/2025 17:43	4/30/2025	Other	16301 Lakeview Dr	Abated by property owner	The owner of this house is keeping a trailer loaded with trash at the City Hall parking lot.	4/30/2025 13:54
2656432	resolved	In-person	4/2/2025 17:47	4/3/2025	Tall grass and weeds	16305 Congo Ln	Abated by property owner		4/3/2025 14:11
2689373	canceled	iOS	4/21/2025 15:19	4/21/2025	Other	16317 Smith St		Harold's two wrecked cars have been sitting in his driveway for over a year. They are visible to everyone who drives down Smith St. and are unsightly and offensive. It's embarrassing to have friends and family come to the house and comment on the vehicles. JV should not be seen as a place where a bunch of hillbillies live. Please have him get rid of the cars or hide them where they can't be seen. Thank you. Hope	4/21/2025 16:00
2696343	assigned	In-person	4/24/2025 14:31	--	Tall grass and weeds	16325 Jersey Hollow Dr	Courtsey door hanger	Yard maintenance needed. Trailer in driveway.	4/24/2025 14:32
2657069	resolved	iOS	4/3/2025 8:54	4/16/2025	Other	16329 Jersey Dr	Awaiting video	Possible junk vehicle. Please work with owner for them to provide proof the vehicle runs by taking a video of it. Thank you!	4/16/2025 16:52
2696670	resolved	In-person	4/24/2025 16:30	4/30/2025	Other	16421 Smith St	Permission until	RV parked in driveway.	4/30/2025 14:02
2656422	assigned	In-person	4/2/2025 17:43	--	Other	16501 De Lozier St	Letter sent to homeowner	3 junk cars in driveway. Two near garage on jacks/blocks, one with flat tires is blocking the sidewalk.	4/30/2025 18:33

2662395	resolved	iOS	4/6/2025 19:39	4/16/2025	Other	17316-17334 Village Green Dr	Abated by property owner	Tire on sidewalk. Sorry didn't get a picture.	4/16/2025 16:01
2673086	resolved	iOS	4/11/2025 14:25	4/27/2025	Sign Issue	17504 Northwest Fwy	Abated by property owner	Phone repair shop has flashing open sign. I believe that to be against city ordinance.	4/27/2025 16:59
2653741	resolved	In-person	4/1/2025 14:46	4/1/2025	Other	18 Peachtree Ct	Abated by property owner	'MI BOX' in driveway. No permit.	4/1/2025 14:47
2657392	resolved	iOS	4/3/2025 10:34	4/3/2025	Sign Issue	7201-7211 Senate Ave	Abated by city	Stickers on signal pole and on the back of wrong way sign at intersection.	4/3/2025 12:19
2674850	resolved	iOS	4/13/2025 11:57	4/27/2025	Sign Issue	8805 Jones Rd	Abated by property owner	The barber shop has feather pendant signs and a blow up guy sign that is against city ordinance out every weekend.	4/27/2025 17:00
2683237	referred	WEB RAI	4/17/2025 10:27	--	Other	Koester st Jersey Village		4/5 CenterPoint tree trimming crew trimmed and left branches along ditch behind Koester. City contacted work crews 4/26 in attempt to have them pick up branches.	4/26/2025 10:55
2665277	resolved	iOS	4/8/2025 7:55	4/17/2025	Sign Issue	Northwest Fwy	Abated by city	Stickers on sign	4/17/2025 16:12
2662387	resolved	iOS	4/6/2025 19:34	4/27/2025	Sign Issue	Northwest Village	Abated by city	Very high on telephone pole. Next to harbor freight.	4/27/2025 16:58

MINUTES OF THE REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, HELD ON APRIL 14, 2025, AT 7:00 P.M. IN THE CIVIC CENTER, 16327 LAKEVIEW, JERSEY VILLAGE, TEXAS.

A. CALL TO ORDER AND ANNOUNCE A QUORUM IS PRESENT

The meeting was called to order by Mayor Warren at 7:03 p.m. with the following present:

Mayor, Bobby Warren
Council Member, Drew Wasson
Council Member, Sheri Sheppard
Council Member, Connie Rossi
Council Member, Jennifer McCrea
Council Member, Michelle Mitcham

City Manager, Austin Bleess
City Secretary, Courtney Rutherford
City Attorney, Tommy Ramsey

Staff in attendance: Robert Basford, Assistant City Manager; Mark Bitz, Fire Chief; Danny Keele, Chief of Police; Jennifer Brown, Finance Director; Abram Syphrett, Director of Innovation and Technology, and Miesha Johnson, Community Development Manager.

B. INVOCATION, PLEDGE OF ALLEGIANCE

1. Prayer and Pledge by: Dr. Averri LeMalle (The Church of Jersey Village Campus Pastor)

C. PRESENTATIONS

1. Presentation of Police Department Employee of the 2025 First Quarter Award by Stefanie Otto, Commander of the Jeremy E. Ray American Legion Post 324.

Mayor Bobby Warren and Commander Stefanie Otto presented Officer Isaac Gonzales with the 2025 First Quarter Award.

D. CITIZENS' COMMENTS

Citizens who have signed a card and wish to speak to the City Council will be heard at this time. In compliance with the Texas Open Meetings Act, unless the subject matter of the comment is on the agenda, the City staff and City Council Members are prevented from discussing the subject and may respond only with statements of factual information or existing policy. Citizens are limited to five (5) minutes for their comments to the City Council.

Brian McCauley, 16401 Smith Street, Jersey Village, Texas spoke regarding the city pool. He is working to create a non-profit to raise funds to build a new pool. He hopes to get donations from residents and businesses in the amount of three to five million dollars. He believes loss of the pool will affect property values.

Council Member Mitcham told Mr. McCauley that she has a non-profit, JV Grows and stated that he can use it.

Eric Henao, 15601 Singapore Lane, Jersey Village, Texas congratulated the Parks & Rec department on a great Founders Day event. He is happy to see the contract for the street panel replacement on the agenda and he thinks it is smart to move current employees to other roles instead of going to outside vendors. He stated that the Jersey Village Women's Group was putting together Welcome Packets for new residents, but they have stopped and are not sure why. He encourages the city to look for a solution to bring this practice back. He also recognized Mayor Warren and Council Member Sheppard as they step down from City Council and thanked them for their dedication to the city.

Ben Blumenthal, 15913 Lakeview Drive, Jersey Village, Texas, spoke regarding the city pool and loss of water due to cracks in the pool. He asked how the loss was determined. Mayor Warren stated that staff determined this by observation. Mr. Basford stated that staff performed water loss audits and would fill the pool regularly and it started to take more time to fill the pool, which indicated a loss of water. Mr. Blumenthal stated that he made a public information request for water usage at the pool and asked if this meter was used to fill the pool and was told yes. He did his own analysis on water loss of the pool and didn't find the same amount of loss.

Kimberly Henao, 15601 Singapore Lane, Jersey Village, Texas (832) 689-9878 gave her 43rd installment concerning the History of the City of Jersey Village.

E. CITY MANAGER'S REPORT

City Manager Bleess gave the following Monthly Report. He gave information about the recorded breaking year for the City Golf Course. There was a question about the Comp Plan Survey. Some wondered if this survey is still open. City Manager Bleess stated he thought the survey was closed.

1. **Monthly Fund Balance Report, Enterprise Funds Report, Governmental Funds Report, Property Tax Collection Report, General Fund Budget Projections, Utility Fund Budget Projections, and December Quarterly Report.**
2. **Fire Departmental Report**
3. **Police Department Monthly Activity Report**
4. **Municipal Court Collection Report, Municipal Court Activity Report, Municipal Court Courtroom Activity Report, Speeding and Stop Sign Citations within Residential Areas Report, and Court Proceeds Comparison Report**
5. **Public Works Departmental Status Report**
6. **Golf Course Monthly Report, Golf Course Financial Statement Report, Golf Course Budget Summary, and Parks and Recreation Departmental Report**
7. **Code Enforcement Report**

F. CONSENT AGENDA

The following items are considered routine in nature by the City Council and will be enacted with one motion and vote. There will not be separate discussion on these items unless requested by a Council Member, in which event the item will be removed from the Consent Agenda and considered by separate action.

1. **Consider approval of the Minutes for the Regular Session Meeting held on March 17, 2025.**
2. **Consider Resolution No. 2025-22, receiving the Capital Improvements Advisory Committee's April 2025 Semiannual Progress Report.**

The Capital Improvements Advisory Committee (CIAC) met on April 1, 2025, to discuss the growth rate, capital improvement projects completed, and impact fees collected and to review the capital improvements projects identified in the Capital Improvements Plan in order to compile their April Semiannual Report covering the first six (6) months of fiscal year 2024-2025.

This item is to receive the April 2025 Semiannual Progress Report prepared at the April 1, 2025, CIAC Meeting.

REGULAR MEETING OF THE CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS – APRIL 14, 2025

RESOLUTION NO. 2025-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, RECEIVING THE CAPITAL IMPROVEMENTS ADVISORY COMMITTEE'S APRIL 2025 SEMIANNUAL PROGRESS REPORT.

3. Consider Resolution No. 2025-23 receiving the Planning and Zoning Commission's 2025 Annual Progress Report pertaining to the City's progress in implementing the Comprehensive Plan.

The Planning and Zoning Commission (P&Z) met on April 1, 2025, to discuss and review the City's progress in implementing the Comprehensive Plan and to prepare their Annual Progress Report for presentation to City Council on April 14, 2025. The review included the following:

1. The City's progress in implementing the Plan;
2. Changes in conditions that form the basis of the Plan;
3. Community support for the Plan's goals, strategies, and actions; and
4. Changes in State laws.

This item is to receive the 2025 Annual Progress Report prepared at the April 1, 2025, P&Z Meeting.

RESOLUTION NO. 2025-23

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, RECEIVING THE PLANNING AND ZONING COMMISSION'S 2025 ANNUAL PROGRESS REPORT PERTAINING TO THE CITY'S PROGRESS IN IMPLEMENTING THE COMPREHENSIVE PLAN.

4. Consider Ordinance 2025-12, receiving the Planning and Zoning Commission's Preliminary Report and calling a joint public hearing of the City Council and the Planning and Zoning Commission concerning the application of Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village, Texas.

On April 1, 2025, the Planning and Zoning Commission met to review the application of Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village, Texas and to prepare a preliminary report containing its findings.

After review of the application and lengthy discussion the Commission voted to deny the request for zoning change from District F to District G for 17000 Northwest Freeway, Jersey Village, Texas.

Accordingly, the Planning and Zoning Commission presents its preliminary report in connection with its findings to City Council tonight and asks that it be received, and to proceed with a joint public hearing.

ORDINANCE NO. 2025-12

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, RECEIVING THE PLANNING AND ZONING COMMISSION'S PRELIMINARY REPORT AND CALLING A JOINT PUBLIC HEARING OF THE CITY COUNCIL AND THE PLANNING AND ZONING COMMISSION

REGULAR MEETING OF THE CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS – APRIL 14, 2025

CONCERNING THE APPLICATION OF CANDELARIA HEREBIA, FILED ON BEHALF OF MARRAKECH REALTIES, REQUESTING A ZONING AMENDMENT CHANGE FROM DISTRICT F TO DISTRICT G FOR 17000 NORTHWEST FREEWAY, JERSEY VILLAGE, TEXAS, AND BY PRESCRIBING THE NOTICE REQUIREMENTS FOR A PUBLIC HEARING.

- 5. Consider Resolution No. 2025-24 authorizing a Memorandum of Understanding with Greater Harris County 9-1-1 Emergency Network documenting the agreement between the City of Jersey Village and Cy-fair Fire Department regarding Fire and EMS response within the city's ETJ.**

Greater Harris County 911 (GHC911) is the designated 911 service provider for the Harris County area, with the core mission of delivering reliable 911 systems and support to all communities within the county. Within our Extraterritorial Jurisdiction (ETJ), several commercial properties are currently paying the CyFair Fire Department for emergency response services.

The CyFair Fire Department recently requested detailed boundary information from our city through the City Secretary. In response, we provided two ordinances that outline the Jersey Village boundaries and territory exchanges with the City of Houston. One ordinance dates back to 1974, while the other is from 1986.

Upon reviewing these boundaries, we identified discrepancies in the way emergency 911 calls from businesses are being routed, which could impact response times and accuracy. To address these issues, we have drafted an attached Memorandum of Understanding (MOU) that resolves these discrepancies, enabling GHC911 to make necessary adjustments so that emergency calls are routed to the correct agency.

This MOU requires signatures from Fire Chief Mark Bitz of Jersey Village, Fire Chief Amy Ramon of CyFair Fire Department, and GHC911 Manager Brenda Fitch-Pope. Once signed by all parties, GHC911 will implement the required changes in their system to ensure 911 calls are properly directed to the appropriate Fire and EMS agencies.

RESOLUTION NO. 2025-24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS AUTHORIZING A MEMORANDUM OF UNDERSTANDING WITH GREATER HARRIS COUNTY 9-1-1 EMERGENCY NETWORK DOCUMENTING THE AGREEMENT BETWEEN THE CITY OF JERSEY VILLAGE AND CY-FAIR FIRE DEPARTMENT REGARDING FIRE AND EMS RESPONSE WITHIN THE CITY'S ETJ.

- 6. Consider Ordinance No. 2025-13 revising the Drought Contingency Plan for the City of Jersey Village, amending the Code of Ordinances of the City of Jersey Village, Chapter 70, Utilities, by creating Article V, Drought Contingency Plan, Section 70-172 Alternative Water Supply and Delivery Provisions.**

The City of Jersey Village adopted its Drought Contingency Plan through Ordinance No. 2024-10. Following its submission, the Texas Commission on Environmental Quality (TCEQ) provided feedback identifying a missing element required for compliance. Specifically, the plan must address the potential utilization of alternative water sources and/or delivery mechanisms in the event of a water supply disruption.

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This requirement involves outlining provisions such as the use of groundwater wells, transport of potable water by tanker trucks, or interconnection with other water systems.

To meet this requirement and ensure regulatory compliance, the following section is proposed to be added to the adopted plan following Chapter 70, Utilities, Article V, Drought Contingency Plan Sec. 70-172. Alternative Water Supply and Delivery Provisions.

Alternative Water Supply and Delivery Provisions

(a) In the event of severe drought conditions or emergency circumstances that significantly impair the City's ability to provide adequate water supply through its primary sources, the City may implement the utilization of alternative water sources and/or delivery mechanisms, subject to prior approval from the Executive Director of the Texas Commission on Environmental Quality (TCEQ), as appropriate.

- (1) Examples of such alternative measures may include, but are not limited to:
- a. Activation of city-owned groundwater wells
 - b. Delivery by potable water haulers
 - c. Establishing interconnections with neighboring or regional water systems
 - d. Use of reclaimed or treated effluent water for approved non-potable purposes, such as irrigation, construction, or dust suppression

ORDINANCE NO. 2025-13

AN ORDINANCE REVISING THE DROUGHT CONTINGENCY PLAN FOR THE CITY OF JERSEY VILLAGE; AMENDING THE CODE OF ORDINANCES OF THE CITY OF JERSEY VILLAGE, CHAPTER 70, UTILITIES, BY CREATING ARTICLE V, DROUGHT CONTINGENCY PLAN, SECTION 70-172 ALTERNATIVE WATER SUPPLY AND DELIVERY PROVISIONS; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A PENALTY AS PROVIDED BY SECTION 1-8 OF THE CODE; AND PROVIDING AN EFFECTIVE DATE.

Council Member Sheppard moved to approve the Consent Agenda as presented. Council Member McCrea seconded the motion. The vote follows:

Ayes: Council Members Wasson, Sheppard, Mitcham Rossi, and McCrea

Nays: None

The motion passed unanimously.

G. REGULAR AGENDA

- 1. Consider Resolution No. 2025-25 authorizing the City Manager to proceed with the purchase of law enforcement equipment using funding from the Motor Vehicle Crime Prevention Authority (MVPCA) Grant, including a local match commitment.**

In November 2024, City Council approved a resolution authorizing the Jersey Village Police Department to apply for the Texas Department of Motor Vehicles' Motor Vehicle Crime Prevention Authority (MVPCA) grant. At the time of application, the department intended to use the funding to offset the cost of the existing Flock license plate reader camera contract. However, during the grant process, it was determined that MVPCA funds

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cannot be applied toward existing contractual obligations. As a result, the department was deemed ineligible to use the grant for the Flock system.

Despite this limitation, the department was informed that the grant funding could still be used—if awarded—for the purchase of new equipment focused on the prevention and recovery of stolen property related to vehicle thefts, burglary of motor vehicles, catalytic converter thefts, and thefts of motor vehicle parts.

The Jersey Village Police Department was subsequently awarded \$130,000 in MVPCA grant funds. With City Council's approval, the department proposes to allocate this funding toward the following crime prevention and investigative tools:

- **StarChase GPS Tagging System:** Outfitting six patrol vehicles with StarChase technology. This system allows officers to launch a GPS tracking tag from a patrol unit and attach it to a suspect vehicle, particularly in cases of stolen or evasive vehicles. The goal is to safely monitor and recover vehicles without engaging in high-risk pursuits.
- **Additional Drone Units:** The department currently operates two drones but lacks the capacity for 24/7 coverage. Adding additional drones will enable continuous drone availability, significantly improving response time, suspect apprehension, and overall situational awareness during property crime investigations.
- **CellHawk Investigative Software:** CellHawk is an advanced digital evidence analysis tool that integrates with the department's existing LeadsOnline platform. It enables investigators to analyze cell phone data to identify suspects, link criminal activity across multiple cases, and establish connections between individuals involved in property crimes.

The total cost for the proposed equipment is **\$124,504**. The MVPCA grant requires a **20% local match**, which amounts to **\$20,917**, to be covered by the City. The grant further stipulates that the City must first purchase the equipment. Upon confirmation of equipment receipt, MVPCA will reimburse the City **\$104,587** of the total expense.

This request seeks City Council's approval to proceed with the outlined equipment purchases and fulfill the match requirement using MVPCA grant funds.

RESOLUTION NO. 2025-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, AUTHORIZING THE CITY MANAGER TO PROCEED WITH THE PURCHASE OF LAW ENFORCEMENT EQUIPMENT USING FUNDING FROM THE MOTOR VEHICLE CRIME PREVENTION AUTHORITY (MVPCA) GRANT, INCLUDING A LOCAL MATCH COMMITMENT.

The Finance Director, Jenniger Brown, stated that Crime Control Funds can be used for this purchase.

Council Member McCrea moved to approve Resolution No. 2025-25 authorizing the City Manager to proceed with the purchase of law enforcement equipment using funding from the Motor Vehicle Crime Prevention Authority (MVPCA) Grant, including a local match commitment. Council Member Rossi seconded the motion. The vote follows:

Ayes: Council Members Wasson, Sheppard, Mitcham Rossi, and McCrea

Nays: None

The motion passed unanimously

2. Consider Resolution No. 2025-26 awarding the bid and authorizing the City Manager to enter into a contract for Street Panel Replacement Project.

On April 3, 2025, City staff received bid documents for the Street and Sidewalk Panel Replacement Program. Six (6) responsive bids were received for the project.

Bidder	Base Bid
SAS Concrete Construction	\$54,900.00
NL Concrete	\$67,320.00
MetroCity	\$117,980.00
Queen Constructors	\$126,650.00
TB Concrete	\$138,100.00
Consta Build	\$175,000.00

Unit pricing for on-call concrete services is listed on page 2 of the attached Exhibit B.

The initial scope includes the removal and replacement of approximately 3,000 square feet of pavement at Jersey Drive and Meadow Lane, and 1,100 square feet at Hawaii Lane and Tenbury.

Work includes:

- Mobilization
- Removal of 8-inch pavement, subgrade and 6-inch curb
- Installation of 8-inch HES 5000 PSI concrete pavement, CSS 1.5 SK and 6-inch curb

The contract also includes unit pricing for future on-call work, including:

- Mobilization to work sites based on open work orders and staff identified areas
- Removal and disposal of concrete curbs of varying sizes
- Installation of compacted base, sidewalks, street panels, and curbs of varying specifications
- Topsoil and sod installation
- Specialty installations such as checker plates for root crossings

SAS Concrete Construction submitted the lowest responsible bid at \$54,900.00, which covers the replacement of street panels at Jersey Drive and Meadow Lane, as well as Hawaii and Tenbury. In addition, on-call services at predetermined unit prices will be used to complete sidewalk repairs, ADA wheelchair ramp improvements, and pavement injections at staff identified work sites; a map outlining identified sites is attached for reference as Exhibit C. Staff verified the contractor's qualifications and references and found them to be satisfactory. The work will be funded from the FY 2025 Capital Improvements budget, \$250,000 for street panel replacement and \$100,000 for sidewalk improvements.

The wide range in bid responses can likely be attributed to differences in each contractor's operating costs, workload capacity, material sourcing, and equipment availability. Additionally, some bidders may have factored in higher overhead, contingency costs, or subcontractor pricing, while others may have been more competitive based on their existing presence in the area or ability to mobilize quickly.

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This will be a three-year contract with two optional one-year renewals, subject to annual appropriations. The City's standard contract provisions for termination for convenience or default will apply.

Public Works staff worked with the City secretary and City attorney to ensure compliance with all applicable federal, state and local procurement requirements.

RESOLUTION NO. 2025-26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, AWARDING THE BID AND AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH SAS CONCRETE CONSTRUCTION FOR THE STREET AND SIDEWALK PANEL REPLACEMENT PROGRAM.

Mitcham questioned the difference in bid amounts. Higher bids worked in subcontractors.

Council Member Sheppard moved to approve Resolution No. 2025-26 awarding the bid and authorizing the City Manager to enter into a contract with SAS Concrete Construction, LLC for Street Panel Replacement Project. Council Member Wasson seconded the motion. The vote follows:

Ayes: Council Members Wasson, Sheppard, Mitcham Rossi, and McCrea

Nays: None

The motion passed unanimously

3. Consider Resolution No. 2025-27 adopting a Safety Policy and Crash Reduction goal in support of the Safe Streets for All (SS4A) Program.

We have recently kicked off our Safe Streets for All (SS4A) program. The goal of this program is to highlight that Jersey Village is committed to improving roadway safety for all users—pedestrians, bicyclists, motorists, and public transportation users of all ages and abilities. Traffic crashes that result in fatalities and serious injuries are often preventable, and addressing them through evidence-based strategies, infrastructure improvements, and community engagement is a key priority. To support this effort, we are aligning with the goals of the U.S. Department of Transportation's SS4A program.

The SS4A program provides federal funding to local, regional, and tribal governments to develop and implement comprehensive safety action plans aimed at preventing roadway deaths and serious injuries. The program is part of a national strategy to significantly reduce—and ultimately eliminate—serious traffic-related injuries and fatalities.

To be eligible for Implementation Grant funding, applicants must adopt a long-term safety goal, demonstrate a data-driven approach, and prioritize equity in decision-making. With that in mind, the City of Jersey Village will be developing a draft Safety Action Plan that includes infrastructure strategies, data analysis, and public input. Establishing a clear goal and a comprehensive approach strengthens our application and makes us competitive for future grant opportunities.

As part of this process, we need to adopt a goal of zero roadway fatalities and serious injuries by the year 2035, using 2024 as our baseline. We will also continue to prioritize safety improvements that are equitable, community-informed, and supported by data. Staff will pursue SS4A funding and related opportunities that align with these efforts.

The creation of this plan, of which passing this resolution and setting this goal is the first step, will allow us to be eligible to apply for future grant funding that can be used to implement the items in the plan after it is adopted. This work not only advances our transportation safety goals but also supports the City's broader mission to create a safe, accessible, and high-quality environment for all who live, work, and travel in Jersey Village.

RESOLUTION NO. 2025-27

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE ADOPTING A SAFETY POLICY AND CRASH REDUCTION GOAL IN SUPPORT OF THE SAFE STREETS FOR ALL (SS4A) PROGRAM.

Council Member Mitcham moved to approve Resolution No. 2025-27 adopting a Safety Policy and Crash Reduction goal in support of the Safe Streets for All (SSA4) Program. Council Member McCrea seconded the motion. The vote follows:

Ayes: Council Members Wasson, Sheppard, Mitcham Rossi, and McCrea

Nays: None

The motion passed unanimously

4. **Consider Ordinance No. 2025-14 amending the General Fund Budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025, in the amount not to exceed \$9,807.93 to adjust line items in the general fund 01-32-3001 – Salaries by \$7,928.80, 01-32-3051 – FICA/Medicare by \$610.52. 01-32-3054 – TMRS by \$1,268.61 funded by transfers from the 2024 GO Bond Fund.**

The City has ongoing capital improvement projects funded through bond proceeds, including major road reconstruction initiatives. As part of these projects, inspection services are necessary to ensure proper construction oversight and compliance with design standards.

Our Streets Supervisor has relevant experience related to conducting construction inspection services from prior roles and has expressed a strong desire to continue growing within the organization. The responsibilities associated with project inspection align more closely with the role of a Street Superintendent than that of a Street Supervisor. For prior projects, these services were contracted out while the new Supervisor acclimated to his position. Now that he has gained familiarity with the City's operations and infrastructure, staff believe this is an appropriate time to make the transition and bring this function in-house.

Staff propose proceeding with internal Capital Improvement Project Inspection Services on a trial basis. This would be done by moving the Streets Supervisor to a Streets Superintendent position. The difference would be paid for by bond funding and would have net-zero impact on the General Fund. This approach allows us to control costs while ensuring quality oversight is maintained. This also gives us an opportunity to retain key staff by providing them with extra opportunities that they are excited about growing with the city.

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If future projects prove to be particularly complex or if we encounter challenges with a contractor, the City still retains the flexibility to bring in external inspection support as needed.

For past projects these services have cost the city approximately \$90,000 - \$115,000 depending on the project and its scope. This gives us savings and could potentially mean more bond funds available for other projects that align with the scope of what the voters approved. The costs associated with the inspections will be allocated to each project each month as the General Fund will be reimbursed from bond funds based on activity in the month. This role is separate from project management, which will continue to live with the Project Manager. This ensures a third-party perspective from the Project Manager and the contractor performing the work for the City.

This proposal results in an increase in revenues and expenditures in the General Fund, which will be reimbursed by the GO Bond Fund as it is charged to each project monthly. The annual estimated cost is \$23,182.37 with an estimate of \$9,807.93 for the remainder of fiscal year 2025. This work is already budgeted within the capital projects approved by City Council in the budget and would be transferred to the general fund to offset the cost of inspection. To ensure the utmost transparency, staff is requesting City Council approval to proceed with this strategy since it differs from past practice. This ensures transparency, compliance, and appropriate oversight of the City's financial operations.

ORDINANCE NO. 2025-14

AN ORDINANCE OF THE CITY OF JERSEY VILLAGE, TEXAS, AMENDING THE GENERAL FUND BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, IN THE AMOUNT NOT TO EXCEED \$9,807.93 TO ADJUST LINE ITEMS IN THE GENERAL FUND 01-32-3001 – SALARIES BY \$7,928.80, 01-32-3051 – FICA/MEDICARE BY \$610.52. 01-32-3054 – TMRS BY \$1,268.61 FUNDED BY TRANSFERS FROM THE 2024 GO BOND FUND BY \$9,807.93.

Council Member Mitcham moved to approve Ordinance No. 2025-14 amending the General Fund Budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025, in the amount not to exceed \$9,807.93 to adjust line items in the general fund 01-32-3001 – Salaries by \$7,928.80, 01-32-3051 – FICA/Medicare by \$610.52. 01-32-3054 – TMRS by \$1,268.61 funded by transfers from the 2024 GO Bond Fund. Council Member McCrea seconded the motion. The vote follows:

Ayes: Council Members Wasson, Sheppard, Mitcham Rossi, and McCrea

Nays: None

The motion passed unanimously

H. MAYOR AND COUNCIL COMMENTS

Pursuant to Texas Government Code § 551.0415, City Council Members and City staff may make a reports about items of community interest during a meeting of the governing body without having given notice of the report. Items of community interest include:

- Expressions of thanks, congratulations, or condolence;
- Information regarding holiday schedules;

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- An honorary or salutory recognition of a public official, public employee, or other citizen, except that a discussion regarding a change in the status of a person's public office or public employment is not an honorary or salutory recognition for purposes of this subdivision;
- A reminder about an upcoming event organized or sponsored by the governing body;
- Information regarding a social, ceremonial, or community event organized or sponsored by an entity other than the governing body that was attended or is scheduled to be attended by a member of the governing body or an official or employee of the municipality; and
- Announcements involving an imminent threat to the public health and safety of people in the municipality that has arisen after the posting of the agenda.

Council Member Mitcham: Thanked Mayor Warren for all he has taught her and thanked Council Member Sheppard for her guidance and teaching her to have tough skin. She also reminded residents to vote in the May 3rd Election. She reminded them that their vote counts and that the City now has breakfast at Jersey Meadows due to their request.

Council Member Sheppard: Thanked staff and volunteers for an excellent Founders Day event. “It takes a Village!” She also applauded Mr. Cauley for bringing a solution to Council and appreciates his effort to think outside the box. She thanked the residents for the honor of being a Council Member for 12 years. She stated that it has been fun, and this last year has been the most challenging, but she has thoroughly enjoyed working with this group of Council. They hold the city’s heart near to their own.

Council Member Wasson: stated happy birthday to the City of Jersey Village, Happy Easter and Passover. He stated that Property tax notices have been coming out if you feel your value is too high you need to protest. He also thanks Mayor Warren and Council Member Sheppard for their service to the City and all they have taught him, stating they are some of the finest public servants Warren and Sheppard.

Council Member Rossi: Congratulated Officer Gonzales and thanked staff for the Founders Day. She also thanked JVPD & Fire for their hard work and grant writing. She reminded everyone to about early voting and election day May 3rd. She encouraged residents to join the JV Women’s Group encourages people. She thanked Mayor Warren and Council Member Sheppard for their service to the City.

Council Member McCrea: Congratulated staff for putting together the Founders Day event.

Mayor Bobby Warren: Thanked everyone for all of their kind words. He stated that the Founders Day event was phenomenal.

I. RECESS THE REGULAR SESSION

Mayor Warren stated that City Council would not be recessing the Regular Session to Convene into Executive Session.

J. EXECUTIVE SESSION

1. Pursuant to the Texas Open Meetings Act Section 551.072 Deliberations about Real Property, and Section 551.071 Consultations with Attorney, a closed meeting to deliberate the potential and possible purchase, exchange, sale, or value of real property.

K. ADJOURN EXECUTIVE SESSION

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No Executive Session took place.

L. RECONVENE REGULAR SESSION

- 1. Discuss and take appropriate action on items discussed in the Executive Session regarding the potential and possible purchase, exchange, sale, or value of real property.**

No action.

M. ADJOURN

There being no further business on the agenda, the meeting was adjourned at 8:04 p.m.

Courtney Rutherford, City Secretary



CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

**CITY COUNCIL
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AGENDA REQUEST FORM**

AGENDA DATE: May 14, 2025

AGENDA ITEM: G2

AGENDA SUBJECT: Consider Resolution No. 2025-28, appointing Directors to the Crime Control and Prevention District Board for the term of office beginning May 2024 and ending May 2026.

Department/Prepared By: Courtney Rutherford

Date Submitted: May 7, 2025

EXHIBITS: Resolution No. 2025-28

BACKGROUND INFORMATION:

The Jersey Village Crime Control and Prevention District, organized and existing under Chapter 363, Texas Local Government Code, is governed by a Board of Directors of seven members appointed by the City Council for terms of two years.

The current members of the board of directors and the termination dates of their terms of office are:

- Drew Wasson – Term ending May 2026
- James Singleton – Term ending May 2026
- Jennifer McCrea – Term ending May 2026
- Bobby Warren – Term ending May 2025
- Sheri Sheppard – Term ending May 2025
- Michelle Mitcham – Term ending May 2025
- Austin Bleess – Term ending upon separation from the City

This item is to appoint Directors to the Crime Control and Prevention District Board for the term of office beginning May 2025 and ending May 2027.

RECOMMENDED ACTION:

Motion: To approve Resolution No. 2025-28, appointing Michelle Mitcham, James Singleton, and Simon Hughes as Directors to the Crime Control and Prevention District Board for the term of office beginning May 2025 and ending May 2027.

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RESOLUTION NO. 2025-28

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, APPOINTING DIRECTORS TO THE CRIME CONTROL AND PREVENTION DISTRICT BOARD FOR THE TERM OF OFFICE BEGINNING MAY 2025 AND ENDING MAY 2027.

WHEREAS, the Jersey Village Crime Control and Prevention District, organized and existing under Chapter 363, Texas Local Government Code, is governed by a Board of Directors of seven members appointed by the City Council for a term of two years; and

WHEREAS, the current members of the Crime Control and Prevention District Board of Directors and the termination dates of their terms of office are: Drew Wasson, Connie Rossi, and Jennifer McCrea – Terms ending May 2026; Sheri Sheppard, Bobby Warren, and Michelle Mitcham – Terms ending May 2025; and Austin Bleess – Term ending upon separation from the City; and

WHEREAS, it is necessary to appoint Directors to the Crime Control Prevention District Board for the term of office beginning May 2025 and ending May 2027; **NOW THEREFORE**,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS THAT:

Section 1. The recitals set forth in the preamble to this Resolution are hereby approved, ratified and confirmed.

Section 2. Michelle Mitcham, James Singleton, and Simon Hughes are appointed to serve as Directors on the Crime Control and Prevention District Board for the term of office beginning May 2025 and ending May 2027.

PASSED AND APPROVED this 14th day of May 2025.

James Singleton, Mayor

ATTEST:

Courtney Rutherford, City Secretary



**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST FORM**

AGENDA DATE: May 14, 2025

AGENDA ITEM: G3

AGENDA SUBJECT: Consider Resolution No. 2025-29, appointing Directors to the Fire Control, Prevention, and Emergency Medical Services District Board for the term of office beginning May 2025 and ending May 2027.

Department/Prepared By: Courtney Rutherford

Date Submitted: May 7, 2025

EXHIBITS: Resolution No. 2025-29

BACKGROUND INFORMATION:

The Jersey Village Fire Control, Prevention, and Emergency Medical Services District, organized and existing under Chapter 344, Texas Local Government Code, is governed by a Board of Directors of seven members appointed by the City Council for terms of two years.

The current members of the board of directors and the termination dates of their terms of office are:

- Drew Wasson – Term ending May 2026
- James Singleton – Term ending May 2026
- Jennifer McCrea – Term ending May 2026
- Bobby Warren – Term ending May 2025
- Sheri Sheppard – Term ending May 2025
- Michelle Mitcham – Term ending May 2025
- Austin Bleess – Term ending upon separation from the City

This item is to appoint Directors to the Fire Control, Prevention, and Emergency Medical Services District Board for the term of office beginning May 2025 and ending May 2027.

RECOMMENDED ACTION:

Motion: To approve Resolution No. 2025-29, appointing Michelle Mitcham, James Singleton, and Simon Hughes as Directors to the Fire Control, Prevention, and Emergency Medical Services District Board for the term of office beginning May 2025 and ending May 2027.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

RESOLUTION NO. 2025-29

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, APPOINTING DIRECTORS TO THE FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT BOARD FOR THE TERM OF OFFICE BEGINNING MAY 2025 AND ENDING MAY 2027.

WHEREAS, the Jersey Village Fire Control, Prevention, and Emergency Medical Services Board, organized and existing under Chapter 344, Texas Local Government Code, is governed by a Board of Directors of seven members appointed by the City Council for terms of two years; and

WHEREAS, the current members of the Fire Control, Prevention, and Emergency Medical Services District Board of Directors and the termination dates of their terms of office are: Drew Wasson, Connie Rossi, and Jennifer McCrea – Terms ending May 2026; Bobby Warren, Sheri Sheppard, and Michelle Mitcham – Terms ending May 2025; and Austin Bleess – Term ending upon separation from the City; and

WHEREAS, it is necessary to appoint Directors to the Fire Control, Prevention, and Emergency Medical Services District Board for the term of office beginning May 2025 and ending May 2027;
NOW THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS THAT:

Section 1. The recitals set forth in the preamble to this Resolution are hereby approved, ratified and confirmed.

Section 2. Michelle Mitcham, James Singleton, and Simon Hughes are appointed to serve as Directors on the Fire Control, Prevention, and Emergency Medical Services District Board for the term of office beginning May 2025 and ending May 2027.

PASSED AND APPROVED this 14th day of May 2025.

James Singleton, Mayor

ATTEST:

Courtney Rutherford, City Secretary



**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 14, 2025

AGENDA ITEM: G4

AGENDA SUBJECT: Consider Resolution No. 2025-30 granting B & C Entertainment, LLC d/b/a Comedy Sportz a variance from Section 6-5 of the City of Jersey Village Code of Ordinances to allow the sale of alcoholic beverages within three hundred feet (300') of a church.

Dept./Prepared By: Courtney Rutherford, City Secretary **Date Submitted:** April 23, 2025

EXHIBITS: Resolution No. 2025-30
 EX A – Variance Request Email with Support Documentation
 EX B – Comedy Sportz – Alcoholic Beverage Application
 EX C – Email from Hope Church

BACKGROUND INFORMATION:

On June 17, 2024, City Council approved Resolution No. 2024-50 granting B & C Entertainment, LLC d/b/a Comedy Sportz a variance from Section 6-5 of the City of Jersey Village Code of Ordinances to allow the sale of alcoholic beverages within three hundred feet (300') of a church.

This variance was approved based on the requested Texas Alcoholic Beverage Commission application for a “Mixed Beverage Restaurant Permit with required Food and Beverage Certificate.”

On April 10, 2025, City staff received a request from Benji Cooksey, Executive Director of the Good Friend Theater, requesting approval to operate as a bar. His email stated that they are in “*a unique situation where while we don't intend to operate solely as a bar or even have that be our main source of income- we still basically need the rights as a bar to operate smoothly, sell drinks at shows, and host corporate events*”.

B & C Entertainment, LLC d/b/a Comedy Sportz (Comedy Sportz), has submitted a new Texas Alcoholic Beverage Commission application for a Mixed Beverage Permit with a subordinate of a Late Hours Certificate. They now identify the business type as a bar to be located at 8301 Jones Road, Suite 160, Jersey Village, Texas.

8301 Jones Road, Suite 160 is located within 300 feet of Hope Church.

The City’s Code of Ordinance at Sec. 6-5 (a) states: “It shall be unlawful for any dealer to sell alcoholic beverages within the corporate limits of the city where the place of business of such dealer is within 300 feet of any church, school or hospital.”

Because Comedy Sportz is to be located within 300 feet of Hope Church, the City Secretary is unable to complete the on-premises certifications required by the Texas Alcoholic Beverage Commission.

Nonetheless, the Texas Alcoholic Beverage Commission provides an exception to the 300-foot requirement as follows:

**Texas Alcoholic Beverage Code
Sec. 109.33. SALES NEAR SCHOOL, CHURCH, OR HOSPITAL.**

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

(a) The ... governing board of an incorporated city or town may enact regulations applicable in the city or town, prohibiting the sale of alcoholic beverages by a dealer whose place of business is within:

(1) 300 feet of a church, public or private school, or public hospital; ...

(e) **The ... governing board of a city** or town that has enacted a regulation under Subsection (a) of this section **may also allow variances to the regulation** if the ... governing body determines that enforcement of the regulation in a particular instance is not in the best interest of the public, constitutes waste or inefficient use of land or other resources, creates an undue hardship on an applicant for a license or permit, does not serve its intended purpose, is not effective or necessary, or for any other reason the ... governing board, after consideration of the health, safety, and welfare of the public and the equities of the situation, determines is in the best interest of the community.

In light of Section 109.33(e), Comedy Sportz has requested that City Council consider approving a variance to the 300-foot distance requirement and allow Comedy Sportz to operate as a bar with Mixed Beverage Permit and a subordinate of a Late Hours Certificate located at 8301 Jones Road, Suite 160 which is within 300 feet of Hope Church. In support of their request, Comedy Sportz submits an Alcohol Sale and Consumption Consent Letter, which is Hope Church's consent to the sale and consumption of alcohol. This letter is a part of Hope Church's lease with Texas SN Jersey Village, LLC the landlord for the property located at 8301 Jones Road.

RECOMMENDED ACTION:

MOTION: To approve Resolution No. 2025-30 granting B & C Entertainment, LLC d/b/a Comedy Sportz a variance from Section 6-5 of the City of Jersey Village Code of Ordinances to allow the sale of alcoholic beverages within three hundred feet (300') of a church.

RESOLUTION NO. 2025-30

A RESOLUTION OF THE CITY OF JERSEY VILLAGE, TEXAS, GRANTING B&C ENTERTAINMENT, LLC D/B/A COMEDY SPORTZ A VARIANCE FROM SECTION 6-5 OF THE CITY OF JERSEY VILLAGE CODE OF ORDINANCES TO ALLOW THE SALE OF ALCOHOLIC BEVERAGES WITHIN THREE HUNDRED FEET (300') OF A CHURCH.

WHEREAS, the City of Jersey Village Code of Ordinances (the “Code”), in Section 6-5, provides a distance requirement related to alcoholic beverages that prohibits the sale of alcoholic beverages within three hundred feet (300’) of a church; and

WHEREAS, B&C Entertainment, LLC d/b/a Comedy Sportz (“Comedy Sportz”), had previously submitted a Texas Alcoholic Beverage Commission application for a Mixed Beverage Permit with subordinates of a Food and Beverage Certificate and Late Hours Certificate for a restaurant to be located at 8301 Jones Road, Suite 160, Jersey Village, Texas (the “Site”); and

WHEREAS, on June 17, 2024 City Council granted Comedy Sportz a variance to the distance requirement of Section 6-5 of the Code for the proposed restaurant at the Site and authorized the City Secretary, or designee, to execute any and all documents related to the variance for the to complete the on-premises certifications required by the Texas Alcoholic Beverage Commission for the application of Comedy Sportz at the Site; and

WHEREAS, Comedy Sportz has submitted a new Texas Alcoholic Beverage Commission application for a Mixed Beverage Permit without subordinates of a Food and Beverage Certificate for a bar to be located at the Site; and

WHEREAS, this Site is located within three hundred feet (300’) of Hope Church; and

WHEREAS, Section 109.33(e) of the Texas Alcoholic Beverage Code allows the City Council (the “Council”) of the City of Jersey Village (the “City”) to grant a variance to the distance requirement of Section 6-5 of the Code under certain circumstances, and Comedy Sportz has requested that the Council grant a variance for its proposed bar at the Site; and

WHEREAS, the Council, after considering the variance request of Comedy Sportz and the supporting documentation for the variance, both of which are attached to this Resolution as “Exhibit A”, desires to approve said variance; and

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF JERSEY VILLAGE, TEXAS:

SECTION 1. THAT, the Recitals and Exhibits to this Resolution are found to be true and correct and are incorporated herein for all intents and purposes.

SECTION 2. THAT, the enforcement of Section 6-5 of the Code, as it applies to Comedy Sportz’s proposed bar at the Site, is, among other things: not in the best interest of the public; creates an undue hardship on Comedy Sportz for its license or permit; does not

serve its intended purpose; and, is not effective or necessary after consideration of the health, safety, and welfare of the public and the equities of the situation.

SECTION 3. THAT, the request of Comedy Sportz for a variance to Section 6-5 of the Code for the proposed bar at the Site is granted for all intents and purposes, and the City Secretary, or designee, is authorized to execute any and all documents related to the variance for the purpose of effectuating the purpose of this Resolution and to complete the on-premises certifications required by the Texas Alcoholic Beverage Commission for the application of Comedy Sportz at the Site.

PASSED AND APPROVED this the 14th day of May 2025.

James Singleton, Mayor

ATTEST:

Courtney Rutherford, City Secretary



From: [Courtney Rutherford](#)
To: [benji@cszhouston.com](#)
Cc: [Austin Bleess](#); [Evan Duvall](#); [Ashley Lopez](#); [txplanning@safebuilt.com](#)
Subject: RE: Help with TABC License for Good Friend Theater
Date: Monday, April 14, 2025 9:12:00 AM

Good morning Benji,

The original variance request was for a “Mixed Beverage Restaurant Permit with required Food and Beverage Certificate.” Now that you are requesting a “Mixed Beverage Permit” (bar), TABC is looking at the application filed with the City’s original certification for a restaurant. After reviewing the initial application and a variance request this request will have to go before Council to change the use to a bar.

We will have this item on the May 14th meeting agenda for review by City Council. If you have any other questions, please let me know. Thank you.

Courtney Rutherford

City Secretary | Jersey Village, Texas

Phone: 713-466-2102

<http://www.jerseyvillagetx.com>

From: Austin Bleess <ableess@jerseyvillagetx.com>
Sent: Thursday, April 10, 2025 7:58 AM
To: Evan Duvall <eduvall@bbgcode.com>; Ashley Lopez <Anlopez@jerseyvillagetx.com>; BBG Planning <TXplanning@safebuilt.com>; Courtney Rutherford <crutherford@jerseyvillagetx.com>
Subject: Fw: Help with TABC License for Good Friend Theater

Has anyone had any interactions with them on this issue?

[Austin Bleess](#), MPA, ICMA-CM

City Manager | Jersey Village, Texas

Phone: 713-466-2109

From: Benji Cooksey <benji@cszhouston.com>
Sent: Wednesday, April 9, 2025 9:39 PM
To: Drew Wasson <dwasson@jerseyvillagetx.com>; Michelle Mitcham

<MMitcham@jerseyvillagetx.com>; Austin Bleess <ableess@jerseyvillagetx.com>

Subject: Help with TABC License for Good Friend Theater

Hi everyone,

Quick notes for this:

- TABC is saying the city of Jersey Village needs us to be a restaurant in order to sell alcohol
- We need official correspondence from you with the language cited below to help make our case to TABC.
- Don't think it is a big deal but this will help smooth the process
- Time sensitive

My name is Benji Cooksey and I am the owner of The Good Friend Theater. I believe I met most or all of several months ago at the city council meeting. We really appreciate your support in not only helping with approving the variance to get our TABC license, but also just the enthusiasm we have received from everyone about bringing our theater to Jersey Village - we are really excited! That said - we have hit a bit of a snag with our TABC license **who is demanding a quick reply** and I was hoping to get your help.

We are nearing being ready to open (hopefully Late May or June!) and in the final stages of applying for our license - the TABC is saying that the city is requiring us to also open as a restaurant in order to be able to sell alcohol. We're in a unique situation where while we don't intend to operate solely as a bar or even have that be our main source of income- we still basically need the rights as a bar to operate smoothly, sell drinks at shows, and host corporate events.

(As a quick aside - while we would LOVE to eventually have a kitchen and will absolutely look to do that eventually - it just wasn't in the cards to be able to open with regulations and size needs. But we are looking at it quickly and/or possibly doing a food truck - but we just don't know what the future holds for that yet!)

SO - My attorney who is helping us with this specific issue believes this shouldn't be the case but said before we dispute it, we wanted to see if we get some official correspondence based on what we already had you approve. This is what she has asked for you to help with specifically:

Regarding the variance, we would like written confirmation from the city that B & C Entertainment, LLC was granted a variance to sell alcoholic beverages and obtain a TABC Mixed Beverage permit and Late Hours Certificate at 8301 Jones Road, Suite 160, Jersey

Village, TX 77065. No stipulations were made requiring B & C Entertainment, LLC to classify as a restaurant and/or obtain a TABC Food and Beverage Certificate.

Would y'all be willing to consider this and let us know if you could provide communication confirming this?

Please let me know if I can answer any questions.



Benji Cooksey

Executive Director of the Good Friend Theater

p: 713.280.9017

w: www.cszhouston.com



**TEXAS ALCOHOLIC
BEVERAGE COMMISSION**
Texans Helping Businesses & Protecting Communities

MONSHAUGEN & VAN HUFF, P.C.
(713) 880-2992

**Required
Certifications**

Join TABC in the fight against human trafficking

L-CERT (7/2022)

Submit this form to the proper officials to obtain certification for the type of license/permit for which you are applying as required by TX Alc. Bev. Code, Sections 11.37, 11.39, 11.46(b), 61.37, 61.38, 61.42 and Rule §33.13. This Required Certifications form must be submitted with your Initial Application form.
Contact your local TABC office for assistance.

LOCATION INFORMATION

1. Trade Name of Location (Name of restaurant, bar, store, etc.) Comedy Sportz			
2. Owner of Business/Applicant (Name of Corporation, LLC, etc.) B & C Entertainment, LLC			
3. Type of Owner <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Other: _____			
4. Location Address 8301 Jones Road, Suite 160			
City Jersey Village		County Harris	State TX
Zip Code 77065			
5. Mailing Address 7941 Katy Fwy #750			
City Houston		County Harris	State TX
Zip Code 77024			
6. Business Telephone Number		Alternate Telephone Number 713-880-2992	E-mail Address ivarlan@vanhuff.com
7. Application for:			
<input checked="" type="checkbox"/> Original			
<input type="checkbox"/> Reinstatement		License/Permit Number	<input type="checkbox"/> Reinstatement and Change of Trade Name
<input type="checkbox"/> Change of Location		License/Permit Number	<input type="checkbox"/> Change of Location and Trade Name
8A. Type of Off-Premise Retailer License/Permit:			
<input type="checkbox"/> BF Retail Dealer's Off-Premise License <input type="checkbox"/> E Local Cartage Permit <input type="checkbox"/> P Package Store Permit			
<input type="checkbox"/> BQ Wine and Malt Beverage Retail Dealer's Off-Premise Permit <input type="checkbox"/> ET Third-Party Local Cartage Permit <input type="checkbox"/> Q Wine Only Package Store			
<input type="checkbox"/> LP Local Distributor's Permit			
8B. Type of On-Premise Retailer License/Permit			
<input type="checkbox"/> BE Retail Dealer's On-Premise License <input type="checkbox"/> E Local Cartage Permit <input checked="" type="checkbox"/> MB Mixed Beverage			
<input type="checkbox"/> BG Wine and Malt Beverage Retail Dealer's On-Premise Permit <input type="checkbox"/> FB Food and Beverage Certificate <input type="checkbox"/> WP Waterpark Permit			
<input type="checkbox"/> BP Brewpub License <input checked="" type="checkbox"/> LH Late Hours Certificate			
8C. Type of Wholesaler's, Distributor's, or Manufacturer's License/Permit			
<input type="checkbox"/> BB General Distributor's License <input type="checkbox"/> D Distillers and Rectifiers Permit - allows on-premise consumption <input type="checkbox"/> S Nonresident Seller's Permit			
<input type="checkbox"/> BC Branch Distributor's License <input type="checkbox"/> DS Out-of-State Winery Direct Shipper's Permit <input type="checkbox"/> SD Brewer's Self-Distribution License			
<input type="checkbox"/> BN Nonresident Brewer's License <input type="checkbox"/> G Winery - allows on-premise consumption <input type="checkbox"/> W Wholesaler's Permit			
<input type="checkbox"/> BW Brewer's License <input type="checkbox"/> J Bonded Warehouse <input type="checkbox"/> X General Class B Wholesaler Permit			
<input type="checkbox"/> JD Bonded Warehouse (Dry Area)			
9. For On or Off-Premise Applicants, Indicate Primary Business Type at this Location			
<input checked="" type="checkbox"/> Bar <input type="checkbox"/> Grocery/Market <input type="checkbox"/> Package Store <input type="checkbox"/> Sexually Oriented			
<input type="checkbox"/> Civic Center <input type="checkbox"/> Hotel <input type="checkbox"/> Public Entertainment Fac. (PEF as defined in Sec. 108.73) <input type="checkbox"/> Sporting Arena			
<input type="checkbox"/> Convenience Store <input type="checkbox"/> Motel <input type="checkbox"/> Racetrack			
<input type="checkbox"/> Delivery Company <input type="checkbox"/> Movie Theater <input type="checkbox"/> Restaurant			

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Trade Name: _____ Comedy Sportz _____

Location Address: 8301 Jones Road, Suite 160

City: Jersey Village

County: Harris

Off-Premise Certifications

Per Sec. 11.37, not later than the 30th day after the date a prospective applicant for a permit...requests certification, the city secretary...shall certify whether the location or address given in the request is in a wet area and whether the sale of alcoholic beverages for which the permit is sought is prohibited by charter or ordinance.

Certificate of City Secretary: P, Q, BF, BQ

TX Alc. Bev. Code, Section 11.37 & 61.37

☐ CHECK HERE IF NOT IN CITY LIMITS

I hereby certify on this _____ day of _____, 20____, that the location for which the license/permit is sought as the place of business is in a "wet" area for this type of license or permit and inside the boundaries of this jurisdiction, where it is legal to sell such alcoholic beverages.

Permits/Licenses Wet For	Based on most recent local option election, area is wet for:
<input type="checkbox"/> BF	The legal sale of malt beverages for off-premise consumption only <input type="checkbox"/> greater than 5% alcohol by volume OR <input type="checkbox"/> 5% or less alcohol by volume
<input type="checkbox"/> BF, BQ, Q	The legal sale of malt beverages and wine for off-premise consumption only
<input type="checkbox"/> BF, BQ, Q, P	The legal sale of all alcoholic beverages for off-premise consumption only

OR

☐ I hereby refuse on this _____ day of _____, 20____ to certify this location.

SIGN

HERE _____, _____, TEXAS
City Secretary/Clerk City

SEAL

On-Premise Certifications

Per Sec. 11.37, not later than the 30th day after the date a prospective applicant for a permit...requests certification, the city secretary...shall certify whether the location or address given in the request is in a wet area and whether the sale of alcoholic beverages for which the permit is sought is prohibited by charter or ordinance.

Certificate of City Secretary (FOR MB, MB/FB, BG, BG/FB, BE, & BE/FB)

TX Alc. Bev. Code, Section 11.37 & 61.37

I hereby certify on this _____ day of _____, 20____, that this location address is in a "wet" area for this type of license or permit and inside the boundaries of this jurisdiction, where it is legal to sell such alcoholic beverages.

Permits/Licenses Wet For	Based on most recent local option election, area is wet for:
<input type="checkbox"/> MB	Mixed Beverage Permit
<input type="checkbox"/> MB/FB	Mixed Beverage Restaurant Permit with required Food and Beverage Certificate
<input type="checkbox"/> BG*	Wine and Malt Beverage Retail Dealer's On-Premise Permit
<input type="checkbox"/> BG/FB*	Wine and Malt Beverage Retail Dealer's On-Premise Permit with required Food and Beverage Certificate
<input type="checkbox"/> BE*	Retail Dealer's On-Premise License
<input type="checkbox"/> BE/FB*	Retail Dealer's On-Premise License with required Food and Beverage Certificate
*Mark box on right for BE and/or BE/FB	<input type="checkbox"/> greater than 5% alcohol by volume OR <input type="checkbox"/> 5% or less alcohol by volume
*Mark box on right for any of the following license or permit types BG, BG/FB BE, BE/FB	Election for given location was held for: <input type="checkbox"/> legal sale of malt beverage/wine (17%) on-premise AFTER Sept. 1, 1999 OR <input type="checkbox"/> legal sale of malt beverage/wine (14%) on-premise BEFORE Sept. 1, 1999

SIGN

HERE _____, _____, TEXAS
City Secretary/Clerk City

SEAL

Certification for Late Hours Certificate (LH)

TX Alc. Bev. Code, Chapters 29 & 70 et seq.

I hereby certify on this _____ day of _____, 20____, that one of the below is correct:

<input type="checkbox"/>	The governing body of this city or county has by ordinance or order authorized the sale of mixed beverages between midnight and 2:00 A.M.;
OR	
<input type="checkbox"/>	The governing body of this city or county has by ordinance or order authorized the sale of malt beverage between midnight and _____ A.M.;
OR	
<input type="checkbox"/>	The population of the city or county where premises are located was 500,000 or more according to the 24 th Decennial Census of the United States as released by the Bureau of the Census on April 1, 2020;
OR	
<input type="checkbox"/>	The population of the city or county where premises are located was 800,000 or more according to the last Federal Census (2020).

SIGN

HERE _____, _____, TEXAS
City Secretary/Clerk City

SEAL

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Trade Name: Comedy Sportz

Location Address: 8301 Jones Road, Suite 160

City: Jersey Village

County: Harris

Wholesaler, Distributor or Manufacturer Certifications

Per Sec. 11.37, not later than the 30th day after the date a prospective applicant for a permit...requests certification, the city secretary...shall certify whether the location or address given in the request is in a wet area and whether the sale of alcoholic beverages for which the permit is sought is prohibited by charter or ordinance.

Certificate of City Secretary for: J

☐ CHECK HERE IF NOT IN CITY LIMITS

I hereby certify on this ____ day of _____, 20__, that this location address is in a "wet" area for this type of license or permit and inside the boundaries of this jurisdiction, where it is legal to sell such alcoholic beverages.

SIGN

HERE _____, TEXAS
City Secretary/Clerk City

SEAL

Certificate of City Secretary for Winery (G) Applicants

Per Sec. 16.011, "A winery permit may be issued for premises in an area in which the sale of wine has not been authorized by a local option election..."

I hereby certify on this ____ day of _____, 20__, that this location address ☐ is ☐ is not in a "wet" area for this type of license or permit and inside the boundaries of this jurisdiction, where it is legal to sell such alcoholic beverages.

OR

☐ I hereby refuse on this ____ day of _____, 20__ to certify this location.

SIGN

HERE _____, TEXAS
City Secretary/Clerk City

SEAL

Certificate of City Secretary for: BW & D

I hereby certify on this ____ day of _____, 20__, that this location address is in a "wet" area for this type of license or permit and inside the boundaries of this jurisdiction, where it is legal to sell such alcoholic beverages, and

☐ does ☐ does not allow for on-premise consumption and

☐ does ☐ does not allow for off-premise consumption in accordance with 501.035 of the Election Code.

OR

☐ I hereby refuse on this ____ day of _____, 20__ to certify this location.

SIGN

HERE _____, TEXAS
City Secretary/Clerk City

SEAL

Certificate of City Secretary for: BB, BC, W & X

Applicants Per Sec. 251.79 "a wholesaler's permit, general class B wholesaler's permit, or a general or branch distributor's license may be issued and licensed premises maintained in any area where the sale of any alcoholic beverage is legal."

I hereby certify on this ____ day of _____, 20__, that this location address ☐ is ☐ is not in a "wet" area for this type of license or permit and inside the boundaries of this jurisdiction, where it is legal to sell such alcoholic beverages.

OR

I hereby refuse on this ____ day of _____, 20__ to certify this location.

SIGN

HERE _____, TEXAS
City Secretary/Clerk City

SEAL

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Trade Name: _____ Comedy Sportz _____

Location Address: 8301 Jones Road, Suite 160

city: Jersey Village

County: Harris

Off-Premise Certifications

Per Sec. 11.37, not later than the 30th day after the date a prospective applicant for a permit...requests certification, the county clerk...shall certify whether the location or address given in the request is in a wet area and whether the sale of alcoholic beverages for which the permit is sought is prohibited by any valid order....

Certificate of County Clerk: P, Q, BF, BQ

TX Alc. Bev. Code, Section 11.37 & 61.37

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SIGN

HERE _____, _____ County
County Clerk

SEAL

On-Premise Certifications

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Certificate of County Clerk (FOR MB, MB/FB, BG, BG/FB, BE, & BE/FB)

TX Alc. Bev. Code, Section 11.37 & 61.37

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SIGN

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County Clerk

SEAL

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OR	
<input type="checkbox"/>	The population of the city or county where premises are located was 500,000 or more according to the 24 th Decennial Census of the United States as released by the Bureau of the Census on April 1, 2020;
OR	
<input type="checkbox"/>	The population of the city or county where premises are located was 800,000 or more according to the last Federal Census (2020).

SIGN

HERE _____, _____ County
County Clerk

SEAL

Trade Name: Comedy Sportz

Location Address: 8301 Jones Road, Suite 160

City: Jersey Village

County: Harris

Wholesaler, Distributor or Manufacturer Certifications

Per Sec. 11.37, not later than the 30th day after the date a prospective applicant for a permit...requests certification, the county clerk...shall certify whether the location or address given in the request is in a wet area and whether the sale of alcoholic beverages for which the permit is sought is prohibited by any valid order....

Certificate of County Clerk for: J

☐ CHECK HERE IF NOT IN CITY LIMITS

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SIGN

HERE _____ County Clerk _____ County

SEAL

Certificate of County Clerk for Winery (G) Applicants

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I hereby certify on this ____ day of _____, 20____, that this location address ☐ is ☐ is not in a "wet" area for this type of license or permit and inside the boundaries of this jurisdiction, where it is legal to sell such alcoholic beverages.

OR

☐ I hereby refuse on this ____ day of _____, 20____ to certify this location.

SIGN

HERE _____ County Clerk _____ County

SEAL

Certificate of County Clerk for: BW & D

I hereby certify on this ____ day of _____, 20____, that this location address is in a "wet" area for this type of license or permit and inside the boundaries of this jurisdiction, where it is legal to sell such alcoholic beverages, and

☐ does ☐ does not allow for on-premise consumption and

☐ does ☐ does not allow for off-premise consumption in accordance with 501.035 of the Election Code.

OR

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SIGN

HERE _____ County Clerk _____ County

SEAL

Certificate of County Clerk for: BB & BC, W & X

Applicants Per Sec. 251.79 "a wholesaler's permit, general class B wholesaler's permit, or a general or branch distributor's license may be issued and licensed premises maintained in any area where the sale of any alcoholic beverage is legal."

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OR

I hereby refuse on this ____ day of _____, 20____ to certify this location.

SIGN

HERE _____ County Clerk _____ County

SEAL

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Trade Name: Comedy Sportz

Location Address: 8301 Jones Road, Suite 160

City: Jersey Village

County: Harris

**Publisher's Affidavit for All Applicants Except BN, DS, S
TX Alc. Bev. Code, Section 11.39 and 61.38**

Name of newspaper	
City, County	
Dates notice published in daily/weekly newspaper (MM/DD/YYYY)	
<i>Publisher or designee certifies attached notice was published in newspaper stated on dates shown.</i>	
Signature of publisher or designee	
Sworn to and subscribed before me on this date (MM/DD/YYYY)	
Signature of Notary Public	
SEAL	

ATTACH PRINTED
COPY OF THE
NOTICE HERE

[Click here to see example of
newspaper publication](#)

Comptroller of Public Accounts Certificate for All Applicants

TX Alc. Bev. Code, Section 11.46 (b) & 61.42 (b)

This is to certify on this 23rd day of January, 2025, the applicant holds or has applied for and satisfies all legal requirements for the issuance of a Sales Tax Permit under the Limited Sales, Excise and Use Tax Act or the applicant as of this date is not required to hold a Sales Tax Permit and that none of the persons making this application are indebted to the State of Texas.

Sales Tax Permit Number 32058132369

Outlet Number 00002

Print Name of Comptroller Employee Melissa Moreno

Print Title of Comptroller Employee Enforcement Officer



SIGN HERE Melissa Moreno FIELD OFFICE El Paso

SEAL

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

From: [Jordan Ward](#)
To: [Courtney Rutherford](#)
Subject: Re: Comedy Zone - Alcohol Sale & Consumption Letter
Date: Wednesday, April 23, 2025 4:13:38 PM
Attachments: [image003.png](#)

Thanks for reaching out and yes we still give our consent.

On Wed, Apr 23, 2025 at 3:28 PM Courtney Rutherford <crutherford@jerseyvillagetx.com> wrote:

Good afternoon Mr. Ward,

In April 2024 you completed the attached Alcohol Sale & Consumption Letter allowing for the sale of alcohol within 300 feet of your church. The city was recently contacted by the applicant, B & C Entertainment, LLC d/b/a Comedy Sportz, asking the city to approve their new Texas Alcoholic Beverage Commission application for a Mixed Beverage Permit with a subordinate of a Late Hours Certificate. They now identify the business type as a bar to be located at [8301 Jones Road, Suite 160, Jersey Village, Texas](#).

We are reaching out to make sure you still consent to the sale of alcohol within 300 feet with the business type change.

City Council will meet on May 14, 2025, at 7:00 p.m. to review this request during their Regular Council meeting. Please reply and let us know if you still give consent.

If you have any questions, please feel free to contact me. Thank you.

Courtney Rutherford

City Secretary | Jersey Village, Texas

Phone: 713-466-2102

<http://www.jerseyvillagetx.com>

EXHIBIT K

Alcohol Sale and Consumption Consent Letter

TENANT CONSENT TO THE SALE AND COMSUMPTION OF ALCOHOL

April 9, 2024

Texas SN Jersey Village, LLC
606 Frey Street
Boerne, Texas 78006
Attn: James Schuepbach

RE: Lease Agreement dated effective May 13, 2022 (the "Lease") by and between Texas SN Jersey Village, LLC ("Landlord") and Hope Church Houston ("Tenant") concerning certain premises located at 8301 Jones Road, Ste. 170, Jersey Village, Texas, 77065 (the "Leased Premises") in the building located at 8301 Jones Road, Jersey Village, Texas, 77065 (the "Project"), otherwise known as The Village 290.

To Whom It May Concern:

1. Tenant hereby consents to the sale of alcohol within the Project for the consumption thereof onsite of the Project or for the consumption thereof offsite of the Project, such consent to never be withdrawn or terminated throughout the term of the Lease.
2. Tenant hereby consents to the consumption of alcohol within the Project, such consent to never be withdrawn or terminated throughout the term of the Lease.
3. Tenant further authorizes that this letter be used and relied upon by the Texas Alcoholic Beverage Commission ("TABC") and any other governmental or quasigovernmental authorities (the "Authorities") having jurisdiction thereover with respect to their approval or permitting of the sale or consumption of alcohol at the Project with respect to any other tenants therein. Further, Tenant agrees to do all things necessary to or required by the Authorities in order to effectuate this consent, including signing such forms promulgated by the Authorities for the purposes hereof. Finally, Tenant may be contacted at the Leased Premises with respect to any further inquiries or requests by the Authorities.

HOPE CHURCH HOUSTON,
A Texas nonprofit corporation

By: 

Name: Jordan Ward

Title: Staff Pastor

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 14, 2025

AGENDA ITEM: G5

AGENDA SUBJECT: Consider Ordinance No. 2025-16 amending the Capital Replacement Fund budget for fiscal year 2025 by \$125,504 in expenditures in account 07-72-6572 and \$104,587 in revenue from the Texas Department of Motor Vehicles' Motor Vehicle Crime Prevention Authority (MVPCA) grant (07-71-9813) and \$20,917 in revenue from the Jersey Village Crime Control Prevention District (07-71-9764).

Department/Prepared By: Jennifer Brown, Finance Director **Date Submitted:** April 30, 2025

EXHIBITS: Ordinance No. 2025-16
EX A: Budget Amendment Form

BACKGROUND INFORMATION:

In November 2024, City Council approved a resolution authorizing the Police Department to apply for the Texas Department of Motor Vehicles' Motor Vehicle Crime Prevention Authority (MVPCA) grant.

In April 2025 City Council approved Resolution No. 2025-25 authorizing the City Manager to proceed with the purchase of law enforcement equipment including the following crime prevention and investigation tools:

- StarChase GPS Tagging System: Outfitting six patrol vehicles with StarChase technology. This system allows officers to launch a GPS tracking tag from a patrol unit and attach it to a suspect vehicle, particularly in cases of stolen or evasive vehicles. The goal is to safely monitor and recover vehicles without engaging in high-risk pursuits.
- Additional Drone Units: The department currently operates two drones but lacks the capacity for 24/7 coverage. Adding additional drones will enable continuous drone availability, significantly improving response time, suspect apprehension, and overall situational awareness during property crime investigations.
- CellHawk Investigative Software: CellHawk is an advanced digital evidence analysis tool that integrates with the department's existing LeadsOnline platform. It enables investigators to analyze cell phone data to identify suspects, link criminal activity across multiple cases, and establish connections between individuals involved in property crimes.

The total cost for the equipment is \$125,504. The MVPCA grant requires a 20% local match, which amounts to \$20,917, to be covered by the City. The grant further stipulates that the City must first purchase the equipment. Upon confirmation of equipment receipt, MVPCA will reimburse the City \$104,587 of the total expense.

The city's match will come from the Crime Control Prevention District and will be incorporated into a FY25 budget amendment to be approved in July by the board.

Funding will be appropriated in the Capital Replacement Fund in the amount of \$125,504 in the Special Equipment account 07-72-6572 with revenues from the grant in the amount of \$104,587 and a reimbursement from CCPD in the amount of \$20,917.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

RECOMMENDED MOTION:

To approve Ordinance No. 2025-16 amending the Capital Replacement Fund budget for fiscal year 2025 by \$125,504 in expenditures in account 07-72-6572 and \$104,587 in revenue from the Texas Department of Motor Vehicles' Motor Vehicle Crime Prevention Authority (MVPCA) grant (07-71-9813) and \$20,917 in revenue from the Jersey Village Crime Control Prevention District (07-71-9764).

ORDINANCE NO. 2025-16

AN ORDINANCE OF THE CITY OF JERSEY VILLAGE, TEXAS, AMENDING THE CAPITAL REPLACEMENT FUND BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, IN THE AMOUNT NOT TO EXCEED \$125,504 IN THE CAPITAL REPLACEMENT FUND (07-72-6572) SPECIAL EQUIPMENT ACCOUNT, FUNDED BY A MOTOR VEHICLE CRIME PREVENTION GRANT (07-71-9813) FOR \$104,587 AND A TRANSFER FROM THE JERSEY VILLAGE CRIME CONTROL PREVENTION DISTRICT FOR \$20,917 (07-71-9764).

* * * * *

WHEREAS, subsequent to the adoption of the annual budget for the City of Jersey Village for the fiscal year beginning October 1, 2024, and ending September 30, 2025, the City has expenditure changes; and

WHEREAS, in November 2024, City Council approved a Resolution authorizing the Police Department to apply for the Texas Department of Motor Vehicles' Motor Vehicle Crime Prevention Authority (MVPCA) grant; and

WHEREAS, in April 2025 City Council approved Resolution No. 2025-25 authorizing the City Manager to proceed with the purchase of law enforcement equipment using funding from the MVPCA grant not to exceed \$125,504; and

WHEREAS, the grant can be used for the purchase of new equipment focused on the prevention and recovery of stolen property related to vehicle thefts, burglary of motor vehicles, catalytic converter thefts, and thefts of motor vehicle parts; and

WHEREAS, the grant requires the City to first purchase the equipment and upon confirmation of equipment receipt, MVCPA will reimburse the City \$104,587 of the total expense; and,

WHEREAS, the City Council requested that the matching funds of \$20,917 come from the Jersey Village Crime Control and Prevention District; and

WHEREAS, the City's match will come from the Crime Control Prevention District and will be incorporated into a FY25 budget amendment to be approved in July by the board; and

WHEREAS, the City Manager has recommended that such budget be amended to reflect such revenues and expenditures in accordance with Exhibit A attached hereto and made a part hereof; and

WHEREAS, the City Council finds and determines that the budget should be amended as recommended by the City Manager.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS THAT:

Section 1. The recitals contained in the preamble to this Ordinance are found to be true and correct and are hereby adopted.

Section 2. The annual budget of the City of Jersey Village, Texas for the fiscal year beginning October 1, 2024 and ending September 30, 2025, is hereby amended by increasing the appropriations to the accounts contained therein as provided in the attached:

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Description	Type	Line Item	Amount
Special Equipment	Expenditure	07-72-6572	125,504
MVCPA Grant	Revenue	07-71-9813	\$ -104,587
CCPD Equip Contribution	Revenue	07-71-9764	-20,917

Section 3. In the event any section, paragraph, subdivision, clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Jersey Village, Texas declares that it would have passed each and every part of the same notwithstanding the omission of any such part of this declared to be invalid or unconstitutional, or whether there be one or more parts.

PASSED AND APPROVED this 14th day of May 2025

James Singleton, Mayor

ATTEST:

Courtney Rutherford, City Secretary





CITY OF JERSEY VILLAGE, TEXAS

16501 Jersey Drive, Jersey Village, TX 77040

BUDGET TRANSFER / AMENDMENT REQUEST FORM

- ☐ I request the following budget transfer between line item within the same division:
- ☒ I request the following amendment to the current budget to increase the overall budget by the amount designated below from the fund balance of:
- ☐ General Fund ☐ Utility Fund
- ☐ Capital Improvements Fund ☒ Other CCPD

Description	Type	Line Item	Current Budget	Budget Amendment	Revised Budget
MVCPA Grant (state)	Rev	07-71-9813	0	\$ -104,587	\$ -104,587
CCPD Equip Contrib	Rev	07-71-9764	0	-20,917	-20,917
Special Equipment	Exp	07-72-6572	0	125,504	125,504
Tech Purchase Contrib (pending CCPD approval)	Exp	50-27-9771	0	20,917	20,917
Total			0	\$ 20,917	\$ 20,917

Justification

In November 2024, City Council approved a resolution authorizing the Police Department to apply for the Texas Department of Motor Vehicles' Motor Vehicle Crime Prevention Authority (MVPCA) grant.

The grant can be used for the purchase of new equipment focused on the prevention and recovery of stolen property related to vehicle thefts, burglary of motor vehicles, catalytic converter thefts, and thefts of motor vehicle parts.

The total cost for the proposed equipment is \$125,504. The MVPCA grant requires a 20% local match, which amounts to \$20,917, to be covered by the City. The grant further stipulates that the City must first purchase the equipment. Upon confirmation of equipment receipt, MVPCA will reimburse the City \$104,587 of the total expense.

The city's match will come from the Crime Control Prevention District and will be incorporated into a FY25 budget amendment to be approved in July by the board.

Requested by: Bryant Wells	Date: 4/15/2025
Finance: Sufficient Funds <input checked="" type="checkbox"/> Exist <input type="checkbox"/> Do Not Exist	City Manager: X Approved <input type="checkbox"/> Not Approved
Signed: <i>Jennifer Brown</i>	Signed: <i>Austin Bless</i>
Date: 4/15/2025	Date: May 6, 2025

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 14, 2025

AGENDA ITEM: H1

AGENDA SUBJECT: Consider Resolution No. 2025-31 reviewing and accepting the 2024 Annual Comprehensive Financial Report (ACFR) and the 2024 Single Audit Reports.

Department/Prepared By: Jennifer Brown, Finance Director

Date Submitted: May 7, 2025

EXHIBITS: Resolution No. 2025-31
Exhibit A - 2024 ACFR
Exhibit B - 2024 Single Audit Report
Required Auditor Disclosure Letter & Management Letter

BUDGETARY IMPACT:	Required Expenditure:	\$
	Amount Budgeted:	\$
	Appropriation Required:	\$

CITY MANAGER APPROVAL:

BACKGROUND INFORMATION:

The City of Jersey Village is required to publish each year a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

The ACFR contains information that can be utilized to evaluate the City's financial condition and its operational and fiscal accountability for the year. The ACFR consists of a comprehensive summary of the City's finances and other relevant information for the audit year, including economic overviews, financial analyses, financial statement note disclosures, budgetary and other compliance schedules, and other statistical data. The ACFR is prepared in conformity with accounting principles generally accepted in the United States of America and is audited by the City's independent auditor.

The ACFR goes beyond the minimum requirements of generally accepted accounting principles to prepare a financial report that evidences the spirit of transparency and full disclosure. The ACFR consists of three sections:

- Introductory — Orients and guides the reader through the report.
- Financial — Includes the government-wide financial statements, basic financial (fund level) statements, notes to the statements and the independent auditor's report.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

- Statistical — Provides additional financial and statistical data, including data about financial trends that may better inform the reader about the government's activities. The information presented in the statistical section is unaudited.

The City participates in the Certificate of Achievement for Excellence in Financial Reporting Program established by the Government Finance Officers Association. This is the highest recognition program in governmental accounting and financial reporting. The City has received the Certificate of Achievement for Excellence in Financial Reporting annually for twenty-nine consecutive years

In conjunction with the annual financial audit, a review of federal funds was conducted, and a compliance report (or Single Audit) has been issued for FY24. This report will be distributed to the appropriate agencies through the single audit clearinghouse.

A representative from Crowe LLP will make a presentation based on the audit findings and the financial position of the City. Staff respectfully request that Council reviews and accepts the 2024 ACFR and the 2024 Single Audit Report.

RECOMMENDED ACTION:

MOTION: Approve Resolution No. 2025-31, reviewing and accepting the 2024 Annual Comprehensive Financial Report (ACFR) and the 2024 Single Audit Report.

RESOLUTION NO. 2025-31

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, REVIEWING AND ACCEPTING THE 2024 ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) AND THE 2024 SINGLE AUDIT REPORT.

* * * * *

WHEREAS, the City of Jersey Village is required to publish each year a complete set of financial statements, presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants: **NOW, THEREFORE**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE TEXAS THAT:

The 2024 Annual Comprehensive Financial Report, attached hereto as Exhibit “A” and the 2024 Single Audit Report, attached hereto as Exhibit "B,” are reviewed and accepted.

PASSED AND APPROVED this 14th day of May 2025.

James Singleton, Mayor

ATTEST:

Courtney Rutherford, City Secretary

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025



**Annual Comprehensive Financial Report
of the City of Jersey Village, Texas**
For The Fiscal Year Ended September 30, 2024





City of Jersey Village
16327 Lakeview Dr. Jersey Village, TX 77040



CITY OF JERSEY VILLAGE, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the year ended September 30, 2024

Officials Issuing Report:

Austin Bless
City Manager

Jennifer Brown
Finance Director

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the year ended September 30, 2024

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CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS

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INTRODUCTORY SECTION



CITY OF JERSEY VILLAGE, TEXAS

16327 Lakeview Drive, Jersey Village, TX 77040

May 15, 2025

To the Honorable Mayor, Members of City
Council, and Citizens of the City of Jersey Village, Texas

The City of Jersey Village, Texas (the "City") is required to publish each year a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report (ACFR) of the City of Jersey Village for the fiscal year ending September 30, 2024.

This report consists of management's representations concerning the finances of the City and deems the enclosed data to be accurate in all material respects and reported in a manner designed to present fairly the financial position and results of operations of all City activities and funds. Therefore, management assumes full responsibility for the completeness and reliability of all information presented in this report. The City also acknowledges all disclosures necessary to enable the reader to gain an understanding of the City's financial activities that have been included.

The City's financial statements have been audited by Crowe, LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ending September 30, 2024 are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. The independent auditors concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that the financial statements for the year ending September 30, 2024 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

(Continued)

As required by GAAP, management has provided a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

Strategic Direction

The City's vision, mission, and strategy clearly define for the City staff and the community what issues are most important to Jersey Village.

Vision. The City of Jersey Village is to carry on the challenge of providing an excellent level of City services by looking toward the future with a focus on sustaining a superior quality of life.

Mission. The City of Jersey Village is committed to working with citizens to preserve a sense of community and enhance the quality of life by providing friendly, personalized services for the safety and well-being of our City, its natural resources, and environment in a fiscally responsible manner.

To accomplish our mission, we will commit to the following principles:

- **Fiscal Responsibility** – Continue fiscally sound local government practices through active budget controls and a focus on strategic planning within the community.
- **Public Safety** – Provide a safe and secure environment resulting from a partnership between Jersey Village residents and the Police and Fire Departments.
- **Flood Prevention and Mitigation** – The City will continue efforts to reduce flooding in the City. Four main projects were recommended for the City's long-term flood recovery projects. Those projects are a berm around the golf course, drainage and street improvements in the Wall Street Neighborhood, home elevation and/or buyout grants, and widening and deepening the bayou.
- **Emergency Preparedness** – Our Emergency Management plan is complete, and all essential City staff members are following National Incident Management System standards.
- **Economic Development** – The City will focus economic development efforts on increasing the commercial tax base through the attraction of companies and the expansion of existing businesses.
- **Quality Public Infrastructure and Recreational Facilities** – Provide continual cost-effective maintenance and upgrades of streets, municipal utilities, and other municipal owned facilities to meet the service and capacity requirements of the community.

(Continued)

Profile of the Government

The City, which was formed in 1956, is located 15 miles northwest of downtown Houston, north of US 290 and west of the Sam Houston Tollway (Beltway 8). As of September 30, 2024, the City had a land area of 3.58 square miles and an estimated population of approximately 7,746. The City is empowered to levy a property tax on both real and personal property located within its boundaries. The City also has the power by state statutes to extend its corporate limits by annexation, which is done periodically when deemed appropriate by the City Council.

The City of Jersey Village has adopted a Council-Manager form of government. The Council is comprised of a Mayor and five Council members. The Mayor and Council members are all elected at large for a two-year term. Elections are staggered with the Mayor and two Council members elected together in odd years and the three remaining members in the following even year. The City Manager is appointed by the Council and is responsible for implementation of Council policy and all day-to-day operations of the City.

The City provides a full range of municipal services including public safety (police and fire protection); residential solid waste sanitation services; water and wastewater services; public improvements; repair and maintenance of infrastructure; recreational and community activities; and general administrative services. The City also owns and operates a public golf course. As an independent political subdivision of the State of Texas governed by an elected Mayor and Council, the City is considered a primary government.

In accordance with standards established by the Governmental Accounting Standards Board, the City reports all funds and account groups for which the City, as the primary government, is accountable. The Jersey Village Crime Control and Prevention District (CCPD) and the Jersey Village Fire Control, Prevention, and Emergency Medical Service District (FCEMSD) are considered to meet the criteria of component units and, therefore, have been included in the report as blended component units, which is a change from previous years. These districts were previously reported as discretely presented component units. The Jersey Village CCPD was created by the City under Chapter 363 of the Texas Local Government Code for the purpose of providing additional crime control and prevention to the City. The CCPD held an election on May 2023 on the continuance of the district, which resulted in an extension for five more years with a continuation election in May of 2028. The Jersey Village FCEMSD was created under the Local Government Code Chapter 344 dedicated to fire safety and emergency medical services programs. The Jersey Village FCEMSD began collection of sales taxes on October 1, 2021, and they will need a continuation election to be held in May of 2026.

Management of the City is responsible for establishing and maintaining an internal control system designed to ensure that the City's assets are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control system is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the valuation of costs and benefits require estimates and judgments by management.

(Continued)

Internal controls are subject to periodic evaluation by management and independent auditors. I believe the City's accounting controls provide reasonable assurance that employees, in the normal course of business, will detect, and/or prevent, errors or irregularities that could be material to the financial statements.

Local Economy

During 2024, the Houston-Galveston area's economy continued to experience moderate growth, with key sectors showing mixed performance. The energy sector is stabilizing, benefiting from steady oil prices, while the real estate market is cooling after pandemic-driven surges. The labor market remains strong, especially in healthcare, technology and logistics. While sales tax revenue may see declines due to business closures, the overall economic outlook remains cautiously optimistic despite pressures from inflation and rising interest rates. The average monthly federal funds effective rate was 5.31% during the 12 months in the fiscal year and it was the highest in more than a decade.

CPI INDEX	2024	2023	2022
United States	3.5%	3.7%	3.6%
Texas	3.6%	4.0%	4.0%
Jersey Village	4.0%	4.4%	3.9%

Long-term Financial Planning

Capital improvement projects are funded with general governmental revenues and proceeds of General Obligation and Certificates of Obligation debt issues. The City annually adopts a ten-year Capital Improvement Plan and regularly prepares short-term improvement plans for water, wastewater, drainage, municipal facilities, and parks. These plans are prepared by staff and presented to the City Council for review and acceptance. The plans require funding sources to be identified for each project.

For the last several years, the policy of the City has been able to maintain its infrastructure base for streets, water and wastewater systems, and municipal facilities through an aggressive maintenance and improvement program. A portion of general fund revenues is allocated to the Capital Improvement Plan each year. Debt is issued, when necessary, to finance long-term capital improvements.

Major Initiatives

In a move to enhance City operations and meet stated community goals, the Jersey Village City Council authorized the City Manager to finalize a proposal for the acquisition of approximately 54,000 square feet of buildings on about 4.2 acres of land. This property was owned by Champion Forest Baptist Church-Jersey Village campus, and represents a significant opportunity for the City to keep operations on the north side of the US 290 and align with the future vision of the community. In conjunction with this acquisition, the City Council has initiated steps to sell city-owned land located along Jones Road, on the south side of US 290.

(Continued)

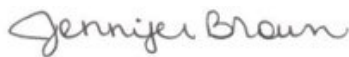
Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Jersey Village for its ACFR for the year ended September 30, 2023. To be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized ACFR, whose contents conform to program standards. Such Annual Comprehensive Financial Report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. This is the twenty-ninth consecutive year that the City of Jersey Village has received this prestigious award. We believe our current ACFR continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for compliance review.

Acknowledgements

The preparation of the ACFR was made possible by the dedicated service of the entire administration and staff. We appreciate the efforts of everyone involved. In closing, without the leadership and support of the Jersey Village City Council, preparation of this report would not have been possible.

Respectfully submitted,



Jennifer Brown
Director of Finance

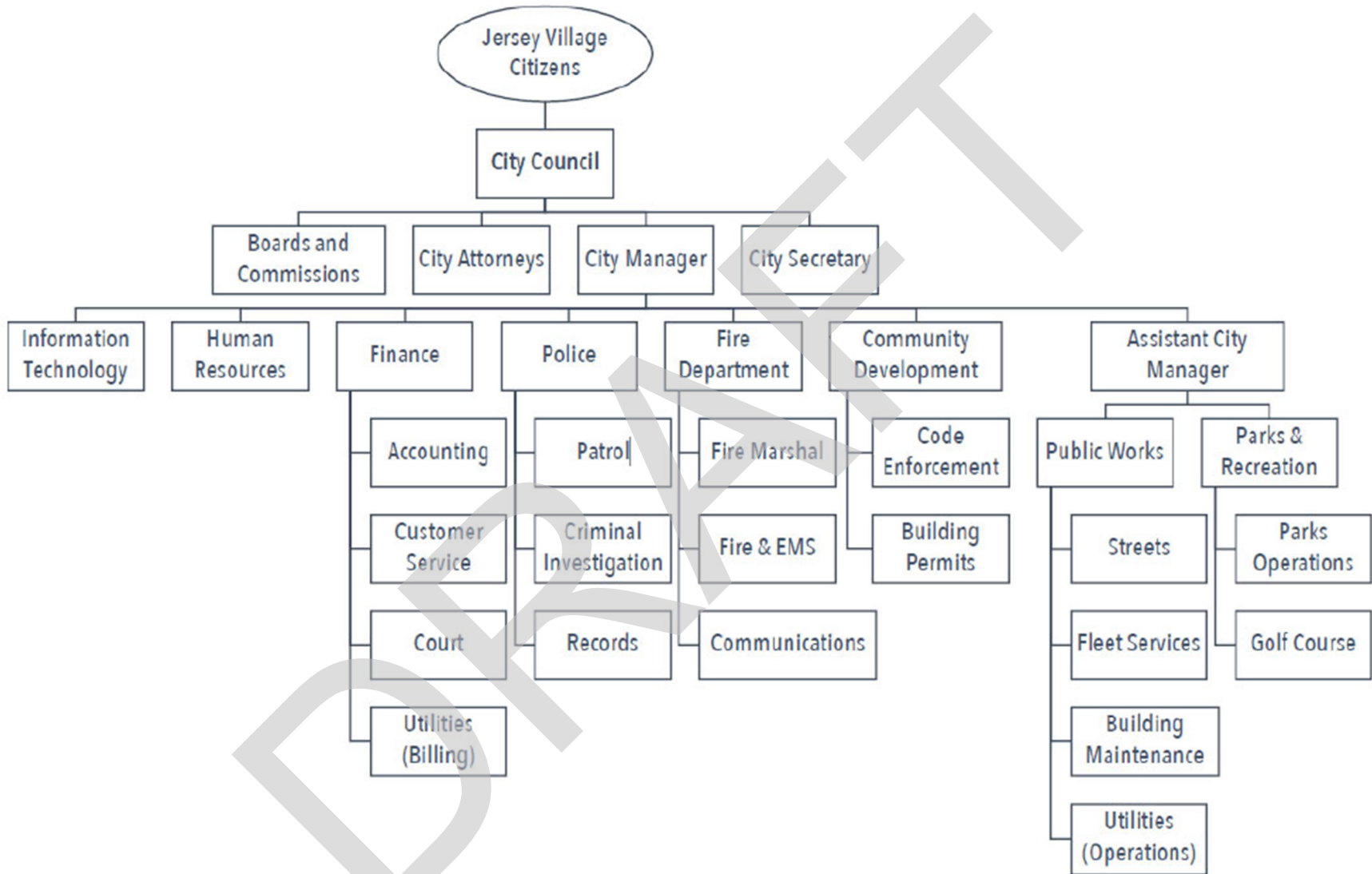
CITY OF JERSEY VILLAGE, TEXAS
PRINCIPAL OFFICIALS
For the year ended September 30, 2024

City Council	Elected Position	Term Expiration
Bobby Warren	Mayor	05/2025
Michelle Mitcham	Mayor Pro Tem (Place 3)	05/2025
Drew Wasson	Council Member (Place 1)	05/2026
Sheri Sheppard	Council Member (Place 2)	05/2025
Connie Rossi	Council Member (Place 4)	05/2026
Jennifer McCrea	Council Member (Place 5)	05/2026

Name	City Position
Austin Bleess	City Manager
Courtney Rutherford	City Secretary
Justin Pruitt	City Attorney
Robert Basford	Assistant City Manager
Mark Bitz	Fire Chief
Jennifer Brown	Finance Director
Danny Keele	Police Chief

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
ORGANIZATIONAL CHART
For the year ended September 30, 2024



CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
CERTIFICATE OF ACHIEVEMENT FOR
EXCELLENCE IN FINANCIAL REPORTING



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Jersey Village
Texas**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
City Council Members of the
City of Jersey Village, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Jersey Village, Texas (the "City"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of a Matter

As disclosed in Note 1, the financial statements have been restated to correct errors identified in the October 1, 2023 net position of the Governmental Activities, fund balance for the major governmental funds, and aggregate remaining fund balance for nonmajor governmental funds. Our opinions have not been modified with respect to these matters.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

(Continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedules of changes in net pension and total other postemployment benefits liability and related ratios, and schedule of contributions, identified as Required Supplementary Information on pages 12 through 20 and pages 63 through 69, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

(Continued)

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining statements and schedules as listed in the table of contents are presented for purposes of additional analysis and are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated <date of report> on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

[Auditor's signature]

Houston, Texas

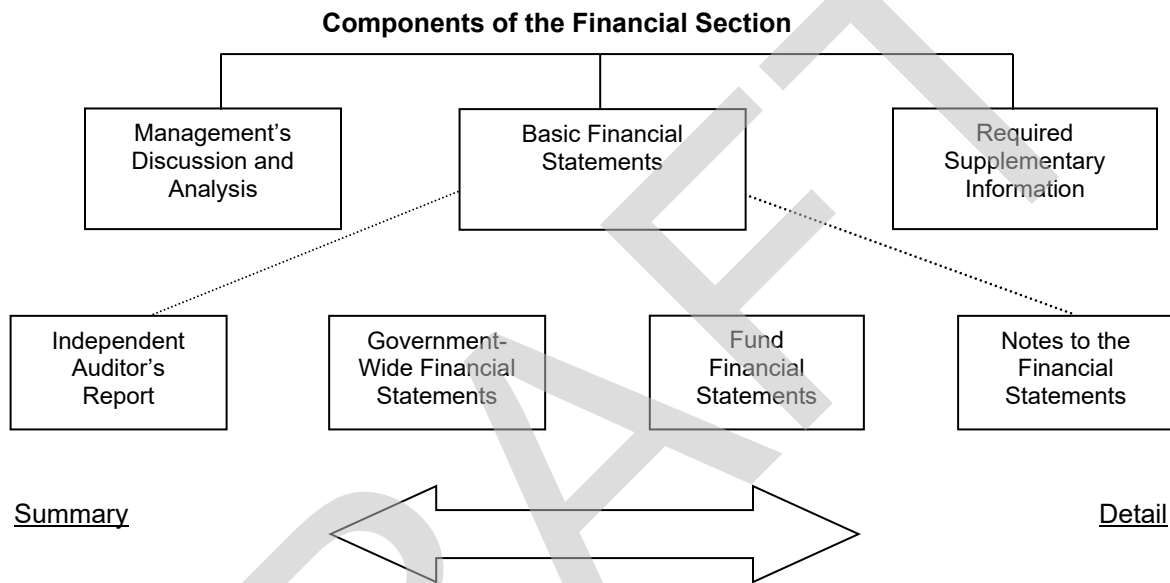
DATE

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended September 30, 2024

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of the City of Jersey Village, Texas (the "City") for the year ending September 30, 2024. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the City's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the transmittal letter at the front of this report and the City's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT



The City's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

The government-wide statements report information for the City as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the City as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the City's financial statements, report information on the City's activities that enable the reader to understand the financial condition of the City. These statements are prepared using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all the City's assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other nonfinancial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered to assess the overall health of the City.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended September 30, 2024

The Statement of Activities presents information showing how the City's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities divide the City's financials into two classes of activities:

1. *Governmental Activities* – Most of the City's basic services are reported here including police and fire protection, municipal court, streets, drainage, leisure services, community development, and general administrative services. Interest payments on the City's debt are also reported here. Sales tax, property tax, franchise fees, municipal court fines, and permit fees finance most of these activities.
2. *Business-Type Activities* – Services involving a fee for those services are reported here. These services include the City's water and sewer services, as well as its golf course.

The government-wide financial statements can be found after the MD&A.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the City. They are usually segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The two categories of City funds are governmental and proprietary.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains 11 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, capital improvement projects fund, capital bond projects, and Crime Control and Prevention District (CCPD) fund, which are considered to be major funds.

The City adopts an annual appropriated budget for its general fund, debt service fund, and special revenue funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended September 30, 2024

Proprietary Fund

The City maintains two types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and wastewater utility services and the Jersey Meadow Municipal Golf Course. The proprietary fund financial statements provide separate information for the water and sewer fund and the golf course fund. The proprietary fund financial statements can be found in the basic financial statements of this report.

The City also uses an internal service fund to account for its equipment replacement program. This internal service fund has been included within governmental activities in the government-wide financial statements.

Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

Other Information

In addition to basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes a budgetary comparison schedule for the general fund and schedules of changes in net pension and total other postemployment benefits liability and related ratios and schedule of contributions for the Texas Municipal Retirement System. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. For the City, assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$127,616,600 as of September 30, 2024. The largest portion of the City's net position, 81 percent, reflects its investments in capital assets (e.g., land, buildings, equipment, improvements, construction in progress, and infrastructure), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended September 30, 2024

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	Governmental Activities		Business-Type Activities		Total Primary Activities	
	2024	2023*	2024	2023	2024	2023*
ASSETS						
Current and other assets	\$ 49,995,139	\$ 32,060,951	\$ 5,151,050	\$ 7,080,062	\$ 55,146,189	\$ 39,141,013
Capital assets, net	93,620,832	81,275,283	18,867,010	18,339,570	112,487,842	99,614,853
Total assets	143,615,971	113,336,234	24,018,060	25,419,632	167,634,031	138,755,866
Deferred charge on refunding	93,977	160,028	-	-	93,977	160,028
Deferred outflows - pension	1,927,266	2,965,634	237,924	401,781	2,165,190	3,367,415
Deferred outflows - OPEB	44,643	51,556	5,512	6,983	50,155	58,539
Total deferred outflow of resources	2,065,886	3,177,218	243,436	408,764	2,309,322	3,585,982
LIABILITIES						
Long-term liabilities	37,024,668	12,580,528	715,435	859,949	37,740,103	13,440,477
Other liabilities	3,301,907	4,041,404	982,483	977,594	4,284,390	5,018,998
Total liabilities	40,326,575	16,621,932	1,697,918	1,837,543	42,024,493	18,459,475
Deferred inflows - lease	48,120	52,130	-	-	48,120	52,130
Deferred inflows - pension	138,826	-	17,138	-	155,964	-
Deferred inflows - OPEB	87,387	122,958	10,789	16,656	98,176	139,614
Total deferred inflows on resources	274,333	175,088	27,927	16,656	302,260	191,744
Net position						
Net investment in capital assets	84,444,345	73,701,601	18,750,055	18,339,570	103,194,400	92,041,171
Restricted	8,367,624	8,530,167	-	-	8,367,624	8,530,167
Unrestricted	12,268,980	17,484,664	3,785,596	5,634,627	16,054,576	23,119,291
Total net position	<u>\$105,080,949</u>	<u>\$ 99,716,432</u>	<u>\$ 22,535,651</u>	<u>\$ 23,974,197</u>	<u>\$127,616,600</u>	<u>\$123,690,629</u>

*Prior year balances were corrected to include the Crime Control Prevention District (CCPD) and Fire Control Prevention Emergency Service District (FCPEMSD) balances due to restatement.

A portion of the City's net position, \$8,367,624 or 7 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$16,054,576, may be used to meet the City's ongoing obligation to citizens and creditors.

The City's total net position increased by \$3,925,971 during the current fiscal year, an increase of 3 percent in comparison to the prior year. Total assets increased by \$28,878,165. This increase was primarily due to an increase in capital assets of \$12,872,989 due primarily to capital additions funded by the City, capital grants, and issuance of debt. Current and other assets increased by \$16,005,176 due mainly to remaining unspent bond proceeds from issuance of debt during the current year. Deferred outflows decreased by \$1,276,660 mainly due to a decrease in the net difference between projected and actual investment earnings related to pension. Total liabilities increased by \$23,565,018 which was primarily due to the issuance of debt. Deferred inflows increased by \$110,516 mainly due to the change in deferred inflows from changes in actuarial assumptions related to pension.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended September 30, 2024

Statement of Activities

The following table provides a summary of the City's changes in net position:

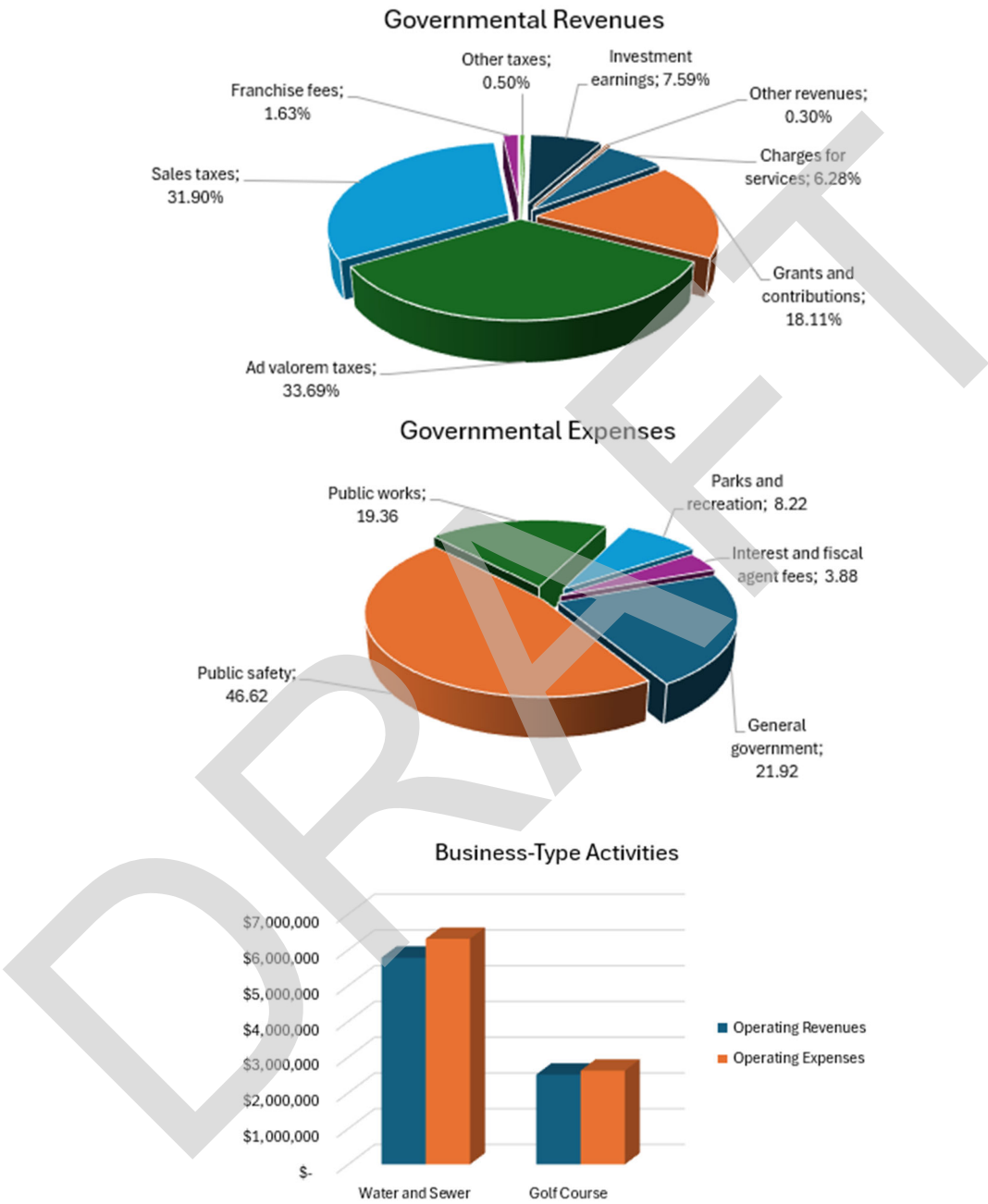
	Governmental Activities		Business-Type Activities		Total Primary Activities	
	2024	2023*	2024	2023	2024	2023*
Revenues						
Program revenues:						
Charges for services	\$ 1,787,219	\$ 2,131,672	\$ 8,134,152	\$ 7,914,446	\$ 9,921,371	\$ 10,046,118
Operating/capital grants and contributions	5,140,739	2,280,872	-	-	5,140,739	2,280,872
General revenues:						
Ad valorem taxes	9,565,427	8,967,978	-	-	9,565,427	8,967,978
Sales taxes	9,057,576	10,855,576	-	-	9,057,576	10,855,576
Franchise fees	462,222	520,849	-	-	462,222	520,849
Other taxes	140,865	128,875	-	-	140,865	128,875
Investment earnings	2,154,459	1,499,478	160,187	199,415	2,314,646	1,698,893
Other revenues	84,599	100,664	-	19,488	84,599	120,152
Total revenues	<u>28,393,106</u>	<u>26,485,964</u>	<u>8,294,339</u>	<u>8,133,349</u>	<u>36,687,445</u>	<u>34,619,313</u>
Expenses						
General government	5,222,960	6,139,755	-	-	5,222,960	6,139,755
Public safety	11,108,973	10,141,248	-	-	11,108,973	10,141,248
Public works	4,612,967	3,377,402	-	-	4,612,967	3,377,402
Parks and recreation	1,959,482	1,387,053	-	-	1,959,482	1,387,053
Interest and fiscal agent fees	923,893	173,014	-	-	923,893	173,014
Water and sewer system	-	-	6,309,353	5,443,472	6,309,353	5,443,472
Golf course	-	-	2,623,846	2,331,908	2,623,846	2,331,908
Total expenses	<u>23,828,275</u>	<u>21,218,472</u>	<u>8,933,199</u>	<u>7,775,380</u>	<u>32,761,474</u>	<u>28,993,852</u>
Increase in net position before transfers	4,564,831	5,267,492	(638,860)	357,969	3,925,971	5,625,461
Transfers	799,686	743,573	(799,686)	(743,573)	-	-
Change in net position	5,364,517	6,011,065	(1,438,546)	(385,604)	3,925,971	5,625,461
Beginning net position*	99,716,432	93,705,367	23,974,197	24,359,801	123,690,629	118,065,168
Ending net position	<u>\$105,080,949</u>	<u>\$ 99,716,432</u>	<u>\$ 22,535,651</u>	<u>\$ 23,974,197</u>	<u>\$127,616,600</u>	<u>\$123,690,629</u>

*Prior year balances and activity were corrected to include CCPD and FCPEMSD beginning balances and activity due to restatement.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended September 30, 2024

Graphic presentations of selected data from the summary tables follow to assist in the analysis of the City's activities.



CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended September 30, 2024

For the year ended September 30, 2024, revenues from governmental activities totaled \$28,393,106. Overall, governmental revenues increased from the prior year by \$1,907,142, which was a 7 percent increase. There was an increase in revenues for grants and contributions of \$2,859,867 due primarily to awarded grant revenue from the federal emergency management agency during the fiscal year. There was a decrease in charges of services of \$344,453 due mainly to less revenue received for emergency medical services provided. Property tax revenues and investment earnings had a total increase of \$1,252,430 due primarily to an increase in appraised property values and increase in interest rates on pooled investments. Sales tax revenue decreased by \$1,798,000 due to less economic activity within the City.

For the year ended September 30, 2024, expenses for governmental activities totaled \$23,828,275, which is a 12 percent increase from the prior year due primarily to an increase in public safety, public works, and parks and recreation expenses that are mostly due to an increase in personnel.

Operating revenues for business-type activities increased 2 percent compared to the prior year. The increase in charges for services of \$219,706 was due to an increase in charges for services for water and sewer usage and golf course revenue. Operating expenses for business-type activities increased by \$1,157,819 primarily due to an increase in maintenance for the water and sewer infrastructure to maintain City capacity and personnel costs.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds – The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the year.

The City's governmental funds reflect a combined fund balance of \$42,090,356. Of the combined governmental fund balance, \$2,469 is nonspendable for prepaid items, \$31,826,166 is restricted for various purposes, \$2,413,181 is assigned by the City Council for capital projects, and \$7,848,540 is unassigned.

The general fund is the chief operating fund of the City. At the end of the current year, the unassigned fund balance of the general fund was \$7,848,540, while total fund balance reached \$7,968,242. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 51 percent of total general fund expenditures, while total fund balance represents 52 percent of that same amount. The general fund demonstrated an overall decrease in fund balance of \$6,381,415 which includes transfers to the capital improvement projects and nonmajor fund of \$10,346,231 for capital projects and debt service payments, transfers from the utility fund and nonmajor funds of \$656,900 for reimbursement of current year expenditures, and revenue in excess of expenditures of \$3,307,916. Revenues increased \$2,256,276 from prior year which is primarily from the net result of an increase in property tax revenue of \$735,545 and increase in intergovernmental revenue of \$2,652,558 from grants net of a decrease in sales tax revenues of \$873,710 from less economic activity within the City and decrease in charges for services of \$239,339 from less revenue from emergency medical services. Expenditures increased by \$1,035,820, resulting primarily from increased personnel expenditures for public safety, public works, and parks and recreation.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended September 30, 2024

The capital improvement projects fund assigned fund balance of \$2,413,181 is for future capital projects. The fund balance for the capital improvement projects fund decreased by \$2,028,260. Revenues increased by \$191,309 due to an increase in grant revenue and expenditures increased by \$2,166,303 due to an increase in capital outlay.

The capital bond projects fund restricted fund balance of \$23,414,696 is the remaining unspent balance from the issuance of debt during the fiscal year and is restricted for future capital projects. The capital bond projects fund reported an issuance of debt and premium on the debt of \$26,511,149, expenditures of \$3,718,893 due mainly to capital outlay, and investment earnings of \$622,440.

The fund balance of \$5,725,421 for the CCPD fund is restricted for public safety within the City's police department. The CCPD fund balance increased by \$16,831. There was a decrease in CCPD revenues of \$372,492 due mainly to a decrease in sales tax revenues and an increase in expenditures of \$99,295 due to an increase in personnel costs.

GENERAL FUND BUDGETARY HIGHLIGHTS

There had been a planned decrease in budgeted fund balance in the amount of \$7,828,069 in the general fund after budget amendments. Actual general fund balance decreased by \$6,381,415, resulting in a positive variance of \$1,446,654 primarily due to positive budget variances from less expenditures than expected.

Amended budgeted general fund revenues were more than actual revenues by \$1,225,282 during fiscal year 2024. The revenue budget variance was related to less sales tax revenues than expected.

Actual expenditures were less than amended budgeted amounts by \$2,671,936 for the fiscal year. There was a positive general fund expenditure budget variance for all functions and departments within the functions. The largest budget variance within the general fund was for general government expenditures which was primarily due to less expenditures within the legal department than expected.

CAPITAL ASSETS

At the end of fiscal year 2024, the City's governmental and business-type activities had invested \$112,487,842 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$12,872,989 which includes the depreciation of capital assets of \$4,394,349.

Major capital asset events during the current year include the following:

- Additions related to construction in progress of the convention center of \$7,130,314 which was completed and reclassified to governmental activities depreciable capital assets.
- Lift station rehabilitation projects of \$1,120,031.
- Internal service fund machinery and equipment to be used by the City departments of \$2,801,794.
- Drainage improvement project additions of \$5,595,521.

More detailed information about the City's capital assets is presented in Note 3 to the financial statements.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended September 30, 2024

LONG-TERM DEBT

At the end of the current year, the City had total governmental activities long-term debt outstanding of \$29,195,000 in general obligation bonds. During the year, the City had an overall decrease in long-term debt of \$1,370,000 from payment of debt principal and an increase from issuance of debt of \$24,640,000 from the issuance of general obligation bond series 2024.

More detailed information about the City's long-term liabilities is presented in Note 3 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The General Fund balance has decreased when compared to the Fiscal Year 2022-2023. This decline is primarily due to cash expenditure on major projects, such as the new golf course clubhouse and convention center. Additionally, sales tax revenue has seen a decrease, largely because one of the companies covered by a 380 Economic Development Agreement closed its operations within the City.

The City budgeted the general fund's fiscal year 2024-2025 revenues to be \$21,678,272 and expenditures to be \$27,684,070. The total property tax rate for the fiscal year 2024-2025 is \$0.787 per \$100 of taxable property values.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City's finances. Questions concerning this report or requests for additional financial information should be directed to Jennifer Brown, Finance Director, 16501 Jersey Drive, Jersey Village, TX, 77040; telephone 713-466-2104; or for general City information, visit the City's website at www.jerseyvillagetx.com.

DRAFT

BASIC FINANCIAL STATEMENTS

CITY OF JERSEY VILLAGE, TEXAS
STATEMENT OF NET POSITION
September 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and equity in pooled cash and investments	\$ 48,899,130	\$ 2,575,005	\$ 51,474,135
Restricted cash	-	150,835	150,835
Receivables, net of allowances	2,699,914	647,040	3,346,954
Internal balances	(1,658,123)	1,658,123	-
Inventory	-	120,047	120,047
Prepaid items	2,469	-	2,469
Leases receivable	51,749	-	51,749
Capital assets:			
Nondepreciable capital assets	16,858,264	3,322,080	20,180,344
Depreciable capital assets, net	76,762,568	15,544,930	92,307,498
Total assets	143,615,971	24,018,060	167,634,031
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	93,977	-	93,977
Deferred outflows - pension	1,927,266	237,924	2,165,190
Deferred outflows - OPEB	44,643	5,512	50,155
Total deferred outflows of resources	2,065,886	243,436	2,309,322
LIABILITIES			
Accounts payable and accrued liabilities	2,965,915	819,758	3,785,673
Customer deposits	-	150,835	150,835
Accrued bond interest	103,126	-	103,126
Unearned revenue	232,866	11,890	244,756
Noncurrent liabilities:			
Due within one year	2,323,873	95,997	2,419,870
Due in more than one year	34,700,795	619,438	35,320,233
Total liabilities	40,326,575	1,697,918	42,024,493

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
STATEMENT OF NET POSITION
September 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows - leases	48,120	-	48,120
Deferred inflows - pension	138,826	17,138	155,964
Deferred inflows - OPEB	87,387	10,789	98,176
Total deferred inflows of resources	274,333	27,927	302,260
NET POSITION			
Net investment in capital assets	84,444,345	18,750,055	103,194,400
Restricted for:			
Public communications	76,063	-	76,063
Debt service	261,541	-	261,541
Park improvements	13,816	-	13,816
Tourism	27,202	-	27,202
Public safety	618,103	-	618,103
Court technology	85,970	-	85,970
Flood mitigation	154,359	-	154,359
Crime control	5,725,421	-	5,725,421
Fire control, prevention, and emergency medical services	1,405,149	-	1,405,149
Unrestricted	12,268,980	3,785,596	16,054,576
Total net position	\$ 105,080,949	\$ 22,535,651	\$ 127,616,600

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

See notes to financial statements.

CITY OF JERSEY VILLAGE, TEXAS
STATEMENT OF ACTIVITIES
For the year ended September 30, 2024

Functions/Programs	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Government Activities	Business-Type Activities	Total
Primary Government							
Governmental activities							
General government	\$ 5,222,960	\$ -	\$ -	\$ -	\$ (5,222,960)	\$ -	\$ (5,222,960)
Public safety	11,108,973	1,272,362	12,453	-	(9,824,158)	-	(9,824,158)
Public works	4,612,967	-	-	5,128,286	515,319	-	515,319
Parks and recreation	1,959,482	514,857	-	-	(1,444,625)	-	(1,444,625)
Interest and fiscal agent fees	923,893	-	-	-	(923,893)	-	(923,893)
Total governmental activities	<u>23,828,275</u>	<u>1,787,219</u>	<u>12,453</u>	<u>5,128,286</u>	<u>(16,900,317)</u>	<u>-</u>	<u>(16,900,317)</u>
Business-type activities							
Water and sewer	6,309,353	5,638,448	-	-	-	(670,905)	(670,905)
Golf course	2,623,846	2,495,704	-	-	-	(128,142)	(128,142)
Total business-type activities	<u>8,933,199</u>	<u>8,134,152</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(799,047)</u>	<u>(799,047)</u>
Total primary government	<u>\$ 32,761,474</u>	<u>\$ 9,921,371</u>	<u>\$ 12,453</u>	<u>\$ 5,128,286</u>	<u>(16,900,317)</u>	<u>(799,047)</u>	<u>(17,699,364)</u>
General revenues							
Ad valorem taxes					9,565,427	-	9,565,427
Sales taxes					9,057,576	-	9,057,576
Franchise fees					462,222	-	462,222
Occupancy tax					140,865	-	140,865
Investment earnings					2,154,459	160,187	2,314,646
Other revenues					84,599	-	84,599
Transfers					799,686	(799,686)	-
Total general revenues and transfers					<u>22,264,834</u>	<u>(639,499)</u>	<u>21,625,335</u>
Change in net position					5,364,517	(1,438,546)	3,925,971
Beginning net position, October 1, 2023, as reported					92,595,291	23,974,197	116,569,488
Restatement for correction of error					7,121,141	-	7,121,141
Beginning net position, as restated					<u>99,716,432</u>	<u>23,974,197</u>	<u>123,690,629</u>
Ending net position					<u>\$ 105,080,949</u>	<u>\$ 22,535,651</u>	<u>\$ 127,616,600</u>

See notes to financial statements.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2024

	<u>General</u>	<u>Capital Improvement Projects</u>	<u>Capital Bond Projects</u>	<u>Crime Control and Prevention District</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and equity in pooled cash and investments	\$ 7,892,736	\$ 3,830,885	\$ 23,682,566	\$ 5,293,832	\$ 2,411,211	\$ 43,111,230
Receivables, net	1,768,079	-	-	431,589	500,246	2,699,914
Prepaid items	-	-	-	-	2,469	2,469
Due from other funds	350,000	-	-	-	72,474	422,474
Leases receivable	51,749	-	-	-	-	51,749
Total assets	<u>\$ 10,062,564</u>	<u>\$ 3,830,885</u>	<u>\$ 23,682,566</u>	<u>\$ 5,725,421</u>	<u>\$ 2,986,400</u>	<u>\$ 46,287,836</u>
LIABILITIES						
Accounts payable and accrued liabilities	\$ 1,193,733	\$ 925,605	\$ 37,071	\$ -	\$ 8,304	\$ 2,164,713
Retainage payable	-	259,233	230,799	-	-	490,032
Due to other funds	72,474	-	-	-	350,000	422,474
Unearned revenue	-	232,866	-	-	-	232,866
Total liabilities	<u>1,266,207</u>	<u>1,417,704</u>	<u>267,870</u>	<u>-</u>	<u>358,304</u>	<u>3,310,085</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows - leases	48,120	-	-	-	-	48,120
Unavailable revenue - ambulance	552,497	-	-	-	-	552,497
Unavailable revenue - property taxes	227,498	-	-	-	59,280	286,778
Total deferred inflows of resources	<u>828,115</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,280</u>	<u>887,395</u>

(Continued)

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2024

	<u>General</u>	<u>Capital Improvement Projects</u>	<u>Capital Bond Projects</u>	<u>Crime Control and Prevention District</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
FUND BALANCES						
Nonspendable	-	-	-	-	2,469	2,469
Restricted						
Public communications	76,063	-	-	-	-	76,063
Debt service	-	-	-	-	305,387	305,387
Capital projects	-	-	23,414,696	-	-	23,414,696
Park improvements	13,816	-	-	-	-	13,816
Tourism	-	-	-	-	27,202	27,202
Public safety	29,823	-	-	-	588,280	618,103
Court technology and security	-	-	-	-	85,970	85,970
Flood mitigation	-	-	-	-	154,359	154,359
Crime control	-	-	-	5,725,421	-	5,725,421
Fire control, prevention, and emergency medical services	-	-	-	-	1,405,149	1,405,149
Assigned						
Capital projects	-	2,413,181	-	-	-	2,413,181
Unassigned	7,848,540	-	-	-	-	7,848,540
Total fund balances	<u>7,968,242</u>	<u>2,413,181</u>	<u>23,414,696</u>	<u>5,725,421</u>	<u>2,568,816</u>	<u>42,090,356</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 10,062,564</u>	<u>\$ 3,830,885</u>	<u>\$ 23,682,566</u>	<u>\$ 5,725,421</u>	<u>\$ 2,986,400</u>	<u>\$ 46,287,836</u>

See notes to financial statements.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 September 30, 2024

Total fund balances	\$ 42,090,356
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Capital assets - nondepreciable	16,858,264
Capital assets - net depreciable	71,124,526
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	
	839,275
Internal service funds are used by management to charge the costs of certain capital assets to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.	
Current assets and liabilities, net of due to enterprise funds	3,818,607
Capital assets, net depreciable	5,638,042
Long-term liabilities and deferred outflows and deferred inflows related to the net pension and total the net pension and total other post employment benefit (OPEB) liability are deferred in the governmental funds.	
Deferred outflows - pensions	1,927,266
Deferred inflows - pensions	(138,826)
Net pension liability	(4,606,851)
Deferred outflows - OPEB	44,643
Deferred inflows - OPEB	(87,387)
Total OPEB liability	(333,490)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Compensated absences	(895,175)
Accrued interest	(103,126)
Bonds and other liabilities related to debt	(31,189,152)
Deferred charge on refunding	93,977
Net position of governmental activities	<u>\$ 105,080,949</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

See notes to financial statements.

CITY OF JERSEY VILLAGE, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -GOVERNMENTAL FUNDS
For the year ended September 30, 2024

	General	Capital Improvement Projects	Capital Bond Projects	Crime Control and Prevention District	Fire, Control, Prevention, and EMS District*	Debt Service**	Nonmajor Governmental	Total Governmental Funds
Revenues								
Ad valorem taxes	\$ 8,291,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,314,301	\$ 9,605,517
Sales taxes	4,573,098	-	-	2,248,130	-	-	2,236,348	9,057,576
Franchise fees	462,222	-	-	-	-	-	-	462,222
Occupancy tax	-	-	-	-	-	-	140,865	140,865
Permits, licenses, and fees	381,839	-	-	-	-	-	-	381,839
Fines and forfeitures	955,282	-	-	-	-	-	34,277	989,559
Charges for services	415,821	-	-	-	-	-	-	415,821
Intergovernmental	2,655,121	2,485,618	-	-	-	-	-	5,140,739
Investment earnings	772,660	71,163	622,440	323,926	-	-	188,523	1,978,712
Other revenue	84,599	-	-	-	-	-	-	84,599
Total revenues	18,591,858	2,556,781	622,440	2,572,056	-	-	3,914,314	28,257,449
Expenditures								
Current								
General government	4,975,340	-	-	-	-	-	23,296	4,998,636
Public safety	5,999,504	-	-	2,555,225	-	-	2,429,315	10,984,044
Public works	2,951,988	307,837	-	-	-	-	401	3,260,226
Parks and recreation	1,357,110	-	-	-	-	-	-	1,357,110
Capital outlay	-	10,114,740	3,430,709	-	-	-	383,866	13,929,315
Debt service								
Principal	-	-	-	-	-	-	1,370,000	1,370,000
Interest and fiscal charges	-	-	-	-	-	-	636,050	636,050
Debt issuance costs	-	-	288,184	-	-	-	-	288,184
Total expenditures	15,283,942	10,422,577	3,718,893	2,555,225	-	-	4,842,928	36,823,565
Excess (deficiency) of revenues over (under) expenditures	3,307,916	(7,865,796)	(3,096,453)	16,831	-	-	(928,614)	(8,566,116)

(Continued)

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -GOVERNMENTAL FUNDS
For the year ended September 30, 2024

	General	Capital Improvement Projects	Capital Bond Projects	Crime Control and Prevention District	Fire, Control, Prevention, and EMS District*	Debt Service**	Nonmajor Governmental	Total Governmental Funds
Other Financing Sources (Uses)								
Proceeds from debt issuance	-	-	24,640,000	-	-	-	-	24,640,000
Premium on debt issuance	-	-	1,871,149	-	-	-	-	1,871,149
Transfers in	656,900	9,894,056	-	-	-	-	746,961	11,297,917
Transfers (out)	(10,346,231)	-	-	-	-	-	(152,000)	(10,498,231)
Sale of land	-	-	-	-	-	-	185,344	185,344
Total other financing sources (uses)	(9,689,331)	9,894,056	26,511,149	-	-	-	780,305	27,496,179
Net change in fund balances	(6,381,415)	2,028,260	23,414,696	16,831	-	-	(148,309)	18,930,063
Beginning fund balances, October 1, 2023, as reported	14,349,657	384,921	-	-	-	326,620	977,954	16,039,152
Restatement of beginning fund balance for correction of error	-	-	-	5,708,590	1,412,551	-	-	7,121,141
Beginning fund balances, as restated	14,349,657	384,921	-	5,708,590	1,412,551	326,620	977,954	23,160,293
Change to or within financial reporting entity	-	-	-	-	(1,412,551)	(326,620)	1,739,171	-
Beginning fund balances, as adjusted	14,349,657	384,921	-	5,708,590	-	-	2,717,125	23,160,293
Ending fund balances	<u>\$ 7,968,242</u>	<u>\$ 2,413,181</u>	<u>\$ 23,414,696</u>	<u>\$ 5,725,421</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,568,816</u>	<u>\$ 42,090,356</u>

*Was considered major fund in prior year for reporting purposes.

**Was not considered a major fund for reporting purposes in prior year but the City elected to present it as a major in prior year due to its significance.

See notes to financial statements.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUND TO THE
 STATEMENT OF ACTIVITIES
 For the Year Ended September 30, 2024

Net change in fund balances - total governmental funds	\$	18,930,063
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital asset additions		13,929,315
Disposals of capital assets		(667,388)
Depreciation expense		(2,252,337)

The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when they are first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

Principal payments		1,370,000
Proceeds from debt issuance		(24,640,000)
Premium on debt issuance		(1,871,149)
Amortization of premiums and deferred charges		96,142

Revenues in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		(40,090)
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Some expenses reported in the Statement of Activities do not require the use of current financial resources, and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences		(206,443)
Accrued bond interest		(95,801)

The change in deferred outflows and deferred inflows related to the net pension and total other postemployment benefits (OPEB) liability are not recognized in the governmental funds.

Net pension liability		778,728
Deferred outflows - pensions		(1,038,368)
Deferred inflows - pensions		(138,826)
Total OPEB liability		(37,469)
Deferred outflows - OPEB		(6,913)
Deferred inflows - OPEB		35,571

An internal service fund is used by management to charge the costs of certain capital assets to individual funds. The net revenue (expense) is reported with governmental activities.

		1,219,482
Change in net position of governmental activities	\$	<u>5,364,517</u>

See notes to financial statements.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND
September 30, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities Internal Service
	Water and Sewer	Golf Course	Total Enterprise Funds	
ASSETS				
Current assets				
Cash and equity in pooled cash and investments	\$ 2,130,493	\$ 444,512	\$ 2,575,005	\$ 5,787,900
Restricted cash	150,466	369	150,835	-
Accounts receivable, net	647,040	-	647,040	-
Inventory	-	120,047	120,047	-
Total current assets	<u>2,927,999</u>	<u>564,928</u>	<u>3,492,927</u>	<u>5,787,900</u>
Noncurrent assets				
Capital assets				
Land	445,240	915,000	1,360,240	-
Construction in process	1,961,840	-	1,961,840	-
Buildings and improvements	3,583,442	6,585,254	10,168,696	-
Machinery and equipment	2,344,267	733,976	3,078,243	17,569,672
Water and sewer system	21,889,395	-	21,889,395	-
Less: accumulated depreciation	(12,650,745)	(6,940,659)	(19,591,404)	(11,931,630)
Total capital assets, net	<u>17,573,439</u>	<u>1,293,571</u>	<u>18,867,010</u>	<u>5,638,042</u>
Total noncurrent assets	<u>17,573,439</u>	<u>1,293,571</u>	<u>18,867,010</u>	<u>5,638,042</u>
Total assets	<u>20,501,438</u>	<u>1,858,499</u>	<u>22,359,937</u>	<u>11,425,942</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows - pension	61,237	176,687	237,924	-
Deferred outflows - OPEB	1,419	4,093	5,512	-
Total deferred outflows of resources	<u>62,656</u>	<u>180,780</u>	<u>243,436</u>	<u>-</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND
September 30, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water and Sewer	Golf Course	Total Enterprise Funds	Internal Service
LIABILITIES				
Current liabilities				
Accounts payable and accrued liabilities	582,372	120,431	702,803	311,170
Retainage payable	116,955	-	116,955	-
Customer deposits	150,466	369	150,835	-
Compensated absences	4,907	90,076	94,983	-
OPEB liability	261	753	1,014	-
Unearned revenue	-	11,890	11,890	-
Total current liabilities	854,961	223,519	1,078,480	311,170
Noncurrent liabilities				
Compensated absences	545	10,009	10,554	-
Net pension liability	146,378	422,344	568,722	-
OPEB liability	10,342	29,820	40,162	-
Total noncurrent liabilities	157,265	462,173	619,438	-
Total liabilities	1,012,226	685,692	1,697,918	311,170
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows - pension	4,411	12,727	17,138	-
Deferred inflows - OPEB	2,778	8,011	10,789	-
Total deferred inflows of resources	7,189	20,738	27,927	-
NET POSITION				
Net investment in capital assets	17,456,484	1,293,571	18,750,055	5,326,872
Unrestricted	2,088,195	39,278	2,127,473	5,787,900
Total net position	\$ 19,544,679	\$ 1,332,849	20,877,528	\$ 11,114,772
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			1,658,123	
Total net position per government-wide financial statements.			\$ 22,535,651	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

See notes to financial statements.

CITY OF JERSEY VILLAGE, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
For the Year Ended September 30, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water and Sewer	Golf Course	Total Enterprise Funds	Internal Service
Operating revenues				
Charges for sales and services	\$ 5,582,081	\$ 2,484,109	\$ 8,066,190	\$ 2,119,712
Other revenues	56,367	11,595	67,962	-
Total operating revenues	<u>5,638,448</u>	<u>2,495,704</u>	<u>8,134,152</u>	<u>2,119,712</u>
Operating expenses				
Costs of sales and services	5,033,915	1,174,732	6,208,647	-
Personnel	759,469	1,381,092	2,140,561	-
Depreciation	692,211	68,022	760,233	1,381,779
Total operating expenses	<u>6,485,595</u>	<u>2,623,846</u>	<u>9,109,441</u>	<u>1,381,779</u>
Operating income (loss)	<u>(847,147)</u>	<u>(128,142)</u>	<u>(975,289)</u>	<u>737,933</u>
Nonoperating revenues (expenses)				
Investment earnings	143,225	16,962	160,187	175,747
Gain on sale of capital assets	-	-	-	482,044
Total nonoperating revenues	<u>143,225</u>	<u>16,962</u>	<u>160,187</u>	<u>657,791</u>
Income before transfers (loss)	<u>(703,922)</u>	<u>(111,180)</u>	<u>(815,102)</u>	<u>1,395,724</u>
Transfers (out)	<u>(799,686)</u>	<u>-</u>	<u>(799,686)</u>	<u>-</u>
Change in net position	<u>(1,503,608)</u>	<u>(111,180)</u>	<u>(1,614,788)</u>	<u>1,395,724</u>
Beginning net position	<u>21,048,287</u>	<u>1,444,029</u>		<u>9,719,048</u>
Ending net position	<u>\$ 19,544,679</u>	<u>\$ 1,332,849</u>		<u>\$ 11,114,772</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			<u>176,242</u>	
Change in net position per government-wide financial statements			<u>\$ (1,438,546)</u>	

See notes to financial statements.

CITY OF JERSEY VILLAGE, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Year Ended September 30, 2024

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities Internal Service</u>
	<u>Water and Sewer</u>	<u>Golf Course</u>	<u>Total Enterprise Funds</u>	
Cash flows from operating activities				
Receipts from customers and users	\$ 5,617,736	\$ 2,503,711	\$ 8,121,447	\$ 2,119,712
Payments to suppliers	(5,234,261)	(1,398,306)	(6,632,567)	-
Payments to employees	(765,827)	(1,342,649)	(2,108,476)	-
Net cash provided (used) by operating activities	<u>(382,352)</u>	<u>(237,244)</u>	<u>(619,596)</u>	<u>2,119,712</u>
Cash flows from noncapital financing activities				
Transfers (to) other funds	(799,686)	-	(799,686)	-
Cash (used) by noncapital financing activities	<u>(799,686)</u>	<u>-</u>	<u>(799,686)</u>	<u>-</u>
Cash flows from capital and related financing activities				
Acquisition and construction of capital assets	(1,150,288)	(20,430)	(1,170,718)	(2,490,624)
Proceeds from sale of capital assets	-	-	-	566,100
Net cash provided (used) by capital and related financing activities	<u>(1,150,288)</u>	<u>(20,430)</u>	<u>(1,170,718)</u>	<u>(1,924,524)</u>
Cash flows from investing activities				
Interest received	143,225	16,962	160,187	175,747
Net cash provided by investing activities	<u>143,225</u>	<u>16,962</u>	<u>160,187</u>	<u>175,747</u>
Net Increase (decrease) in cash and cash equivalents	(2,189,101)	(240,712)	(2,429,813)	370,935
Beginning cash and cash equivalents	<u>4,470,060</u>	<u>685,593</u>	<u>5,155,653</u>	<u>5,416,965</u>
Ending cash and cash equivalents	<u>\$ 2,280,959</u>	<u>\$ 444,881</u>	<u>\$ 2,725,840</u>	<u>\$ 5,787,900</u>
Ending cash and cash equivalents				
Unrestricted cash and cash equivalents	\$ 2,130,493	\$ 444,512	\$ 2,575,005	\$ 5,787,900
Restricted cash and cash equivalents	150,466	369	150,835	-
Ending cash and cash equivalents	<u>\$ 2,280,959</u>	<u>\$ 444,881</u>	<u>\$ 2,725,840</u>	<u>\$ 5,787,900</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Year Ended September 30, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities Internal Service
	Water and Sewer	Golf Course	Total Enterprise Funds	
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ (847,147)	\$ (128,142)	\$ (975,289)	\$ 737,933
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	692,211	68,022	760,233	1,381,779
Changes in operating assets and liabilities				
(increase) decrease in assets				
Accounts receivable	(25,933)	-	(25,933)	-
Deferred outflows - pension	55,779	108,078	163,857	-
Deferred outflows - OPEB	612	859	1,471	-
Due from other funds	180	-	180	-
Increase (decrease) in current liabilities				
Accounts payable and accrued liabilities	(200,526)	75,232	(125,294)	-
Customer deposits	5,221	-	5,221	-
Unearned revenue	-	8,007	8,007	-
Compensated absences	2,090	13,230	15,320	-
Net pension liability	(66,123)	(94,788)	(160,911)	-
Deferred inflows - pension	4,411	12,727	17,138	-
Deferred inflows - OPEB	(2,067)	(3,800)	(5,867)	-
Total OPEB liability	(1,060)	2,137	1,077	-
Due to other funds	-	(298,806)	(298,806)	-
Net cash provided (used) by operating activities	<u>\$ (382,352)</u>	<u>\$ (237,244)</u>	<u>\$ (619,596)</u>	<u>\$ 2,119,712</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

See notes to financial statements.

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: The City of Jersey Village, Texas (the "City") was incorporated in 1956. The City has operated since 1986 under a "Home Rule Charter," which provides for a Council-Manager form of government.

The City Council is the principal legislative body of the City. The City Manager is appointed by a majority vote of the City Council and is responsible to the City Council for the administration of all the affairs of the City. The City Manager is responsible for the appointment and removal of department directors and employees, supervision and control of all City departments, and preparation of the annual budget.

The City provides the following services: public safety to include police and fire services, municipal court, parks and recreation services, streets, drainage, water and sewer services, solid waste collection and disposal, community development, and general administration.

The City is an independent political subdivision of the State of Texas (the "State") governed by an elected council and a mayor and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City's financial reporting entity. The component units as listed below, although legally separate, are considered part of the reporting entity. No other entities have been included in the City's reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the City's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City's financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Blended Presented Component Units

Jersey Village Crime Control and Prevention District - The Jersey Village Crime Control and Prevention District (CCPD) is a legally separate entity authorized by the Texas Local Government Code, Chapter 363, created to enhance public safety through additional funding of police services and programs. Although legally separate, the CCPD is reported as a blended component unit of the City because the CCPD's governing body is substantively the same as the City's governing body, and the CCPD provides services entirely, or almost entirely, to the City. The CCPD's Board of Directors is the City Council and City Manager. The City must approve the CCPD's budget and any necessary budget amendments. A sales and use tax of one half of one percent is levied to fund the CCPD's budget. The CCPD does not issue separate financial statements and is reported with as a major governmental fund within the City's financial statements.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fire Control, Prevention, and Emergency Medical Services District - The Fire Control, Prevention, and Emergency Medical Services District (FCPEMSD) is a legally separate entity established under Chapter 344 of the Texas Local Government Code. FCPEMSD was created to fund and enhance fire protection and emergency medical services through additional funding of the fire department services and programs. Although FCPEMSD is legally separate, it is reported as a blended component unit of the City because the FCPEMSD's governing body is substantively the same as the City's governing body, and the FCPEMSD provides services entirely, or almost entirely, to the City. The FCPEMSD's Board of Directors is the City Council and City Manager. The City must approve the FCPEMSD's budget and any necessary budget amendments. A sales and use tax of one half of one percent is levied to fund the FCPEMSD's budget. The FCPEMSD does not issue separate financial statements and is reported as a nonmajor governmental fund within the City's financial statements.

Tax Increment Reinvestment Zone Number Three - During fiscal year 2021, the City passed an ordinance creating a tax increment reinvestment zone (TIRZ No. 3) in accordance with Section 311.011 of the Texas Tax Code. TIRZ No. 3 was created to assist with flood mitigation to facilitate the sale of property from current property owners, so that the homes could be demolished, and new homes could be built on the lots that are above the flood plain. TIRZ No. 3 is managed by a six member Board, of which the City Council appoints positions. The City is the sole participant of TIRZ No. 3 and the City Council approves activity. TIRZ No. 3 funding includes appropriations from the general fund and proceeds from sale of lots that were purchased. TIRZ No. 3 will also generate revenues from ad valorem taxes generated on the annual incremental value above the base year value. TIRZ No. 3 does not issue separate financial statements and is reported with the nonmajor governmental funds within the City's financial statements.

Government-Wide Financial Statements: The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support.

Basis of Presentation - Government-Wide Financial Statements: While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the City's enterprise fund. Separate financial statements are provided for governmental funds and proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City's water functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Basis of Presentation - Fund Financial Statements: The fund financial statements provide information about the City's funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The City reports the following governmental funds:

General Fund: The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales taxes, franchise fees, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, public works, and parks and recreation. The general fund is always considered a major fund for reporting purposes.

Debt Service Fund: The *debt service fund* is used to account for the payment of interest and principal on all general obligation bonds and other long-term debt of the City. The primary source of revenue for debt service is local property taxes. The debt service fund is reported with the nonmajor governmental funds within the City's financial statements.

Capital Project Funds: The *capital project funds* are used to account for the expenditures of resources accumulated from the sale of bonds, grants, City assigned funds, and related interest earnings for capital improvements. The capital project funds consist of the capital improvement projects fund and capital bond projects fund. The capital improvement projects fund account for capital projects funded by capital grants and City funds. The capital bond projects fund account for capital projects that are funded by the sale of bonds and the related interest earnings from unspent bond proceeds. The capital improvement projects fund and capital bond projects fund are considered major funds for reporting purposes.

Special Revenue Funds: The *special revenue funds* are used to account for proceeds of specific revenue sources that are legally restricted or assigned by the City to expenditures for specified purposes. The CCPD special revenue fund is considered a major fund for reporting purposes. The nonmajor special revenue funds include the hotel occupancy tax, asset forfeiture, court security, traffic safety, tax increment reinvestment zone no. 3, court security and technology fees, and the FCPMSD.

The City reports the following proprietary funds:

The *water and sewer fund* is used to account for the operations that provide water and wastewater collection and wastewater treatment operations. The services are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges. The water and sewer fund is considered a major fund for reporting purposes.

The *golf course fund* is used to account for the operations of the City's municipal golf course. This fund follows the same basis of accounting as the water and sewer fund and is also considered a major fund for reporting purposes.

Additionally, the City reports the following fund type:

Internal service funds account for services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The capital replacement fund is used to account for vehicle and equipment replacement.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Measurement Focus and Basis of Accounting: The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Property taxes, sales taxes, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the City.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance:

Cash and Cash Equivalents: The City's cash and cash equivalents are considered to be cash on hand, demand deposits, balances in statewide investment pools, and short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

The City maintains a pooled cash and investments account. Each fund whose monies are deposited in the pooled cash and investments account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest-bearing accounts and other investments are displayed on the combined balance sheet as "cash and equity in pooled cash and investments."

Investments: Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest-earning contracts, such as certificates of deposit, are reported at cost.

The City has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the City is authorized to invest in the following:

- Direct obligations of the U.S. Government
- Money market mutual funds that meet certain criteria
- Collateralized certificates of deposit and share certificates
- Statewide investment pools

Inventories and Prepaid Items: Inventories are valued at cost using the first in/first out (FIFO) method in the proprietary funds. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets: Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of five years and longer. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property, plant, and equipment of the primary government, as well as the component unit, are depreciated using the straight-line method over the following estimated useful years:

<u>Assets Depreciation</u>	<u>Estimated Useful Life</u>
Buildings	20 years
Improvements	20 years
Equipment	5 to 20 years
Water and sewer system	40 years
Infrastructure	75 years

Deferred Outflows/Inflows of Resources: In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the City's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.
- A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- A deferred inflow related to leases receivable is recognized at the fund level under modified accrual basis of accounting and on the Statement of Net Position under the full accrual basis of accounting. The revenue is recognized at the fund level and on the Statement of Activities as the deferred inflow from leases receivable is amortized.

At the fund level, the City recognized deferred inflows, which arise only under a modified accrual basis of accounting, that qualify for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and ambulance fees. These amounts are deferred and recognized as inflows of resources in the period that the amounts become available.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Employee Absences: It is the City's policy to permit employees to accumulate earned but unused vacation, sick pay benefits, and compensatory time. Amounts accumulated, up to certain amounts, may be paid to employees upon termination of employment. The estimated amount of compensation for services provided that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental or proprietary fund that will pay it when it matures or becomes due. The general fund, water and sewer fund, and golf course fund are used to liquidate the liability for compensated absences. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations. Upon retirement from the City, an employee will receive compensation for unused sick leave hours. Vesting in unused sick leave hours ranges from 20 to 60 percent based on years of service with the City.

Long-Term Obligations: In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with interest earned in the debt service fund. Though a portion of the general obligation debt was directly related to the purchase of water and sewer infrastructure, the debt service expenditures are included in the governmental fund financial statements, as they are expected to be paid from debt service tax revenues instead of water system revenues.

Leases: The City is a lessor for a noncancellable lease. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Net Position Flow Assumption: Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions: Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies: Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Estimates: The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Pensions: For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS' fiduciary net position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits: The City participates in a defined benefit group-term life insurance plan administered by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. Benefit payments are treated as being equal to the employer's yearly contributions for retirees. Benefit payments and refunds are due and payable in accordance with the benefit terms. Information about the City's total OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense is provided by TMRS from reports prepared by their consulting actuary.

Revenues and Expenditures/Expenses:

Program Revenues: Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes: Property taxes are levied during October of each year and are due upon receipt of the City's tax bill. Taxes become delinquent, with an enforceable lien on property, on February 1 of the following year.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary Funds Operating and Nonoperating Revenues and Expenses: Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and internal service fund are charges to customers for sales and services. The water and sewer fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise funds and internal service fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Restatement: During fiscal year 2024, the City determined that the CCPD and FCPEMSD should have been reported as blended component units as special revenue funds, rather than discrete component units as previously presented. This determination was based on the criteria established in GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*, which requires blending when the component units are governed by substantially the same governing body and provide services exclusively or almost exclusively to the primary government.

Both CCPD and FCPEMSD are governed by the City Council and City Manager, and their activities are closely integrated with City operations. Accordingly, the City has restated beginning fund balances and governmental activities net position to reflect the appropriate presentation as blended component units as special revenue funds. These balances are reported as restricted for crime control and fire control, prevention, and emergency medical services.

The restatement was limited to the correction of beginning balances and did not affect current year revenues, expenditures, or other financial activity.

The effects of the restatement on beginning balances as of October 1, 2023, are summarized below:

Governmental Activities Financial Statements	
Governmental Activities Net Position, October 1, 2023, as reported	\$ 92,595,291
Correction of error for restricted net position	
Crime control	5,708,590
Fire control, prevention, and emergency medical services	1,412,551
Governmental Activities Net Position, as restated	<u>\$ 99,716,432</u>
Governmental Fund Financial Statements	
Governmental Fund Balance, October 1, 2023, as reported	\$ 16,039,152
Correction of error for restricted fund balance	
Crime control	5,708,590
Fire control, prevention, and emergency medical services	1,412,551
Governmental Fund Balance, as restated	<u>\$ 23,160,293</u>

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Adjusted Beginning Fund Balance for Change in Financial Reporting Entity: In the current fiscal year, the City re-evaluated its governmental fund classifications in accordance with the criteria for major fund reporting under Governmental Accounting Standards Board (GASB) Statement No. 34, as amended. As a result of this analysis, the following changes in major fund presentation occurred:

The FCPEMSD fund was reported as a major governmental fund in the prior fiscal year based on quantitative criteria. However, in the current fiscal year, the fund no longer meets the criteria for major fund reporting and has been reclassified as a nonmajor governmental fund for presentation purposes in the financial statements.

The City's debt service fund did not meet the quantitative criteria for classification as a major fund in the prior fiscal year but was elected to be presented as a major fund due to management's assessment of its significance. In the current year, the fund continues not to meet the quantitative criteria for major fund status and is no longer presented as a major fund in the financial statements.

These reclassifications affect the presentation of the fund financial statements but do not impact the overall financial position or change in financial position of the City.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles, except the capital project funds, which adopts a project length budget. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control in the approved budget as defined by the charter is the function level in the general fund and all others are at the fund level. The City Manager may transfer appropriations within a department without seeking the approval of City Council. Appropriations lapse at the end of the year, excluding capital project budgets. Supplemental budget appropriations were made for the year ended September 30, 2024. The CCPD fund, hotel occupancy tax fund, court security and technology fees fund, asset forfeiture fund, TIRZ No. 3 fund, and FCPEMSD fund are all special revenue funds that have adopted budgets.

NOTE 3 - DETAILED NOTES ON ALL FUNDS

Deposits and Investments: As of September 30, 2024, the carrying amount of the City's bank accounts was \$116,617. The total bank balance for the bank accounts was \$321,761. The cash deposits held in the bank accounts as of September 30, 2024, and during the year ended September 30, 2024, were covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name.

The City is required by Government Code Chapter 2256, the Public Funds Investment Act (the "Act"), to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

The Act requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports, and establishment of appropriate policies, the City adhered to the requirements of the Act. Additionally, investment practices of the City were in accordance with local policies.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

The Act determines the types of investments which are allowable for the City. These include, with certain restrictions: 1) obligations of the U.S. Treasury, U.S. agencies, and the State; 2) certificates of deposit; 3) certain municipal securities; 4) securities lending program; 5) repurchase agreements; 6) bankers' acceptances; 7) mutual funds; 8) investment pools; 9) guaranteed investment contracts; and 10) commercial paper.

As of September 30, 2024, the City reported the following investment types as cash and cash equivalents and investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Years)</u>
TexPool	\$ 51,508,353	0.08
Portfolio weighted average maturity		0.08

Interest rate risk – In accordance with its investment policy, the City manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities.

Credit risk - State law and the City's investment policy limit investments to obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than "A" or its equivalent. Further, commercial paper must be rated not less than "A-1" or "P-1" or an equivalent rating by at least two nationally recognized credit rating agencies. As of September 30, 2024, the City's investments in TexPool were rated "AAAm" by Standard & Poor's.

Custodial credit risk - deposits. In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of September 30, 2024, the City's deposits were fully covered by FDIC insurance and pledged collateral.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy requires that it will seek to keep safekeeping securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the City's safekeeping account prior to the release of funds.

TexPool - TexPool was established as a trust company with the Treasurer of the State as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rates TexPool 'AAAm.' As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, TexPool must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity, and diversification requirements within TexPool. TexPool transacts at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized statistical rating organizations, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national state of emergency that affects TexPool's liquidity.

Receivables: The following comprise receivable balances at year end:

	<u>General</u>	<u>Crime Control and Prevention District</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental</u>
Ad valorem taxes	\$ 233,170	\$ -	\$ 60,490	\$ 293,660
Sales taxes	869,309	431,589	429,648	1,730,546
Other taxes	49,886	-	11,318	61,204
Ambulance fees	1,163,849	-	-	1,163,849
Other	6,085	-	-	6,085
Less allowance	<u>(554,220)</u>	<u>-</u>	<u>(1,210)</u>	<u>(555,430)</u>
Total	<u>\$ 1,768,079</u>	<u>\$ 431,589</u>	<u>\$ 500,246</u>	<u>\$ 2,699,914</u>

	<u>Total Enterprise Water and Sewer</u>
Accounts	\$ 832,232
Less allowance	<u>(185,192)</u>
Total	<u>\$ 647,040</u>

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Lease Receivable: The City has entered into a wireless facilities and pole use agreement (the "Agreement") as a lessor for the use of their poles located throughout the City with the lessee utilizing the City's poles for wireless signals. The Agreement is with Crown Castleing Central LLC with an initial term ending in fiscal year 2026 and a right to extend through fiscal year 2036. For fiscal year 2024, the City received \$4,569 for payment related to the Agreement. Payments can increase 2% each year. As of September 30, 2024, the value of the lease receivable is \$51,749. The interest rate on the lease receivable is based on the City's incremental borrowing rates for the term of the Agreement of 2.92%. The lease revenue recorded with charges for services for fiscal year 2024 was \$5,608 which consists of the interest payments on the lease receivable of \$1,598 and the amortization of the deferred inflow of resources from the lease of \$4,010. The remaining principal and interest payments from the lease and amortization of the deferred inflows are as follows:

Fiscal Year Ending September 30,	Lease Receipts			Amortization of Deferred Inflows
	Principal	Interest	Total	
2025	\$ 3,150	\$ 1,511	\$ 4,661	\$ 4,010
2026	3,335	1,419	4,754	4,010
2027	3,527	1,322	4,849	4,010
2028	3,727	1,219	4,946	4,010
2029	3,935	1,110	5,045	4,010
2030-2034	23,083	3,697	26,780	20,050
2035-2036	10,992	485	11,477	8,020
Total	<u>\$ 51,749</u>	<u>\$ 10,763</u>	<u>\$ 62,512</u>	<u>\$ 48,120</u>

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets: All capital assets constructed or paid for with funds of the component unit are titled in the City's name. Accordingly, component unit capital assets and construction in progress are recorded in the governmental activities totals.

A summary of changes in capital assets for governmental activities for the year end is as follows:

	Primary Government			
	Beginning Balance	Increases	(Decreases)/ Reclassifications	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 12,520,818	\$ 561,460	\$ (185,344)	\$ 12,896,934
Construction in progress	11,875,090	12,725,835	(20,639,595)	3,961,330
Total capital assets not being depreciated	24,395,908	13,287,295	(20,824,939)	16,858,264
Other capital assets				
Buildings and improvements	13,833,648	5,828,599	-	19,662,247
Machinery and equipment*	19,447,634	4,389,696	(983,025)	22,854,305
Infrastructure	58,005,294	13,865,114	-	71,870,408
Total other capital assets	91,286,576	24,083,409	(983,025)	114,386,960
Less accumulated depreciation for				
Buildings and improvements	(6,734,488)	(776,418)	-	(7,510,906)
Machinery and equipment*	(14,371,153)	(2,047,790)	416,925	(16,002,018)
Infrastructure	(13,301,560)	(809,908)	-	(14,111,468)
Total accumulated depreciation	(34,407,201)	(3,634,116)	416,925	(37,624,392)
Total capital assets being depreciated, net	56,879,375	20,449,293	(566,100)	76,762,568
Governmental activities capital assets, net	\$ 81,275,283	\$ 33,736,588	\$ (21,391,039)	93,620,832
Plus deferred charge on refunding				93,977
Plus unspent debt proceeds				23,682,566
Less retainage and accounts payable**				(1,763,878)
Less associated debt				(31,189,152)
Net investment in capital assets				\$ 84,444,345

*Machinery and equipment ending balances include internal service fund capital assets of \$17,569,672 and accumulated depreciation of \$11,931,630. There were increases in internal service fund machinery and equipment of \$2,490,624. The decreases for machinery and equipment includes decreases in internal service fund capital assets of \$210,139 and accumulated depreciation of \$126,083.

**Retainage and accounts payable related to the acquisition and construction of capital assets that are reported in the capital improvement projects fund, capital bond projects fund, and internal service fund.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Depreciation was charged to governmental functions as follows:

General government	\$ 102,239
Public safety	424,147
Public works	1,371,252
Parks and recreation	354,699
Capital assets held by the City's internal service fund are charged to various functions based on their usage of the assets	<u>1,381,779</u>
Total governmental activities depreciation expense	<u>\$ 3,634,116</u>

Construction in progress (CIP) and remaining commitments under related construction contracts for general government construction projects at year end were as follows:

<u>Project Description</u>	<u>Authorized CIP Budget</u>	<u>Expenditures</u>	<u>Remaining Project</u>
Road Drainage and Improvement	<u>\$ 7,767,236</u>	<u>\$ 3,961,330</u>	<u>\$ 3,805,906</u>

The following is a summary of changes in capital assets for business-type activities for the year ended September 30, 2024:

	<u>Primary Government</u>			
	<u>Beginning Balance</u>	<u>Increases</u>	<u>(Decreases)/ Reclassifications</u>	<u>Ending Balance</u>
Business-type activities				
Capital assets not being depreciated				
Land	\$ 1,360,240	\$ -	\$ -	\$ 1,360,240
Construction in progress	<u>806,921</u>	<u>1,255,788</u>	<u>(100,869)</u>	<u>1,961,840</u>
Total capital assets not being depreciated	<u>2,167,161</u>	<u>1,255,788</u>	<u>(100,869)</u>	<u>3,322,080</u>
Other capital assets				
Buildings	10,148,266	20,430	-	10,168,696
Water and sewer system	21,793,366	96,029	-	21,889,395
Machinery and equipment	<u>3,061,948</u>	<u>16,295</u>	<u>-</u>	<u>3,078,243</u>
Total other capital assets	<u>35,003,580</u>	<u>132,754</u>	<u>-</u>	<u>35,136,334</u>
Less accumulated depreciation for				
Buildings	(7,165,897)	(235,848)	-	(7,401,745)
Water and sewer system	(9,345,824)	(372,862)	-	(9,718,686)
Machinery and equipment	<u>(2,319,450)</u>	<u>(151,523)</u>	<u>-</u>	<u>(2,470,973)</u>
Total accumulated depreciation	<u>(18,831,171)</u>	<u>(760,233)</u>	<u>-</u>	<u>(19,591,404)</u>
Other capital assets, net	<u>16,172,409</u>	<u>(627,479)</u>	<u>-</u>	<u>15,544,930</u>
Business-type activities capital assets, net	<u>\$ 18,339,570</u>	<u>\$ 628,309</u>	<u>\$ (100,869)</u>	<u>\$ 18,867,010</u>

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Business-type activities capital assets, net	\$ 18,867,010
Less retainage payable related to construction	(116,955)
Business-type activities net investment in capital assets	<u>\$ 18,750,055</u>

Depreciation was charged to business-type functions as follows:

Water and sewer	\$ 692,211
Golf course	<u>68,022</u>
Total business-type activities depreciation expense	<u>\$ 760,233</u>

Construction in progress and remaining commitments under related construction contracts for enterprise fund projects at year end were as follows:

<u>Project Description</u>	<u>Authorized CIP Budget</u>	<u>Expenditures</u>	<u>Remaining Project</u>
290 Lift Station Road rehabilitation	<u>\$ 2,286,478</u>	<u>\$ 1,961,840</u>	<u>\$ 324,638</u>

Long-Term Debt: The following is a summary of changes in the City's total long-term liabilities for the year end. In general, the City uses the general and debt service funds to liquidate governmental long-term liabilities.

	<u>Beginning Balances</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balances</u>	<u>Amounts Due Within One Year</u>
Governmental activities					
Bonds payables and related liabilities					
General obligation bonds	\$ 5,925,000	\$ 24,640,000	\$ (1,370,000)	\$ 29,195,000 *	\$ 1,510,000
Premium on bonds	285,196	1,871,149	(162,193)	1,994,152	-
Total	<u>6,210,196</u>	<u>26,511,149</u>	<u>(1,532,193)</u>	<u>31,189,152</u>	<u>1,510,000</u>
Other liabilities:					
Net pension liability	5,385,579	-	(778,728)	4,606,851	-
Total OPEB liability	296,021	37,469	-	333,490	8,215
Compensated absences	688,732	826,302	(619,859)	895,175	805,658
Total governmental activities	<u>\$ 12,580,528</u>	<u>\$ 27,374,920</u>	<u>\$ (2,930,780)</u>	<u>\$ 37,024,668</u>	<u>\$ 2,323,873</u>
Long-term debt due in more than one year				<u>\$ 34,700,795</u>	
*Debt associated with governmental capital assets				<u>\$ 31,189,152</u>	

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<u>Business-type activities</u>					
Net pension liability	\$ 729,633	\$ -	\$ (160,911)	\$ 568,722	\$ -
Total OPEB liability	40,099	1,077	-	41,176	1,014
Compensated absences	90,217	96,515	(81,195)	105,537	94,983
Total business-type activities	<u>\$ 859,949</u>	<u>\$ 97,592</u>	<u>\$ (242,106)</u>	<u>\$ 715,435</u>	<u>\$ 95,997</u>
Long-term liabilities due in more than one year				<u>\$ 619,438</u>	

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. Compensated absences are generally liquidated by the general fund, water and sewer fund, and golf course fund. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

Long-term debt at year end was comprised of the following debt issues:

<u>Description</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Balance</u>
Governmental activities			
General obligation bonds			
Series 2012	\$ 9,050,000	2.00-4.00%	\$ 490,000
Series 2016	\$ 6,710,000	2.00-3.00%	4,065,000
Series 2024	\$ 24,582,140	5.00%	24,640,000
Total governmental activities long-term debt			<u>\$ 29,195,000</u>

The annual requirements to amortize bond issues outstanding at year end were as follows:

<u>Fiscal Year Ended September 30,</u>	<u>Principal</u>	<u>Governmental Activities Interest</u>	<u>Total</u>
2025	\$ 1,510,000	\$ 1,266,150	\$ 2,776,150
2026	1,695,000	1,215,575	2,910,575
2027	1,800,000	1,159,650	2,959,650
2028	625,000	1,115,025	1,740,025
2029	655,000	1,083,025	1,738,025
2030-2034	3,825,000	4,874,375	8,699,375
2035-2039	4,905,000	3,788,375	8,693,375
2040-2044	6,295,000	2,395,625	8,690,625
2045-2049	7,885,000	813,700	8,698,700
	<u>\$ 29,195,000</u>	<u>\$ 17,711,500</u>	<u>\$ 46,906,500</u>

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

The City issues long-term debt instruments in order to acquire and/or construct major capital facilities (streets, drainage, public safety, water, and wastewater) and equipment for general government and enterprise fund activities. These instruments include three general obligation bonds. Future ad valorem tax revenues, water and sewer system revenues, or liens on property and equipment secure these debt obligations.

General obligation bonds are direct obligations of the City for which its full faith and credit are pledged. Repayment of general obligation bonds is from taxes levied on all taxable property located within the City. The City is not obligated in any manner for special assessment debt. During the fiscal year, the City issued general obligation bond series 2024 for the financing of capital improvements of the City's infrastructure.

Federal Arbitrage: The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or not performed correctly, it could result in a substantial liability to the City. The City has engaged an arbitrage consultant to perform the calculations in accordance with IRS rules and regulations.

Interfund Transactions: The composition of interfund balances as of year end was as follows:

Amounts recorded as "due to/from" are considered to be temporary loans and will be repaid during the following year.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amounts</u>
General	Nonmajor	\$ 350,000
Nonmajor	General	72,474
		<u>\$ 422,474</u>

Transfers between the primary government funds during the year were as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amounts</u>	<u>Description</u>
General	Water and sewer	\$ 504,900	Support equipment and overhead costs
General	Nonmajor	152,000	For projects related to encouraging tourism
Capital improvement projects	General	9,894,056	Assigning funds for flood mitigation projects
Nonmajor	General	452,175	Support for debt service payments
Nonmajor	Water and sewer	294,786	Support for debt service payments
		<u>\$ 11,297,917</u>	

Fund Equity: As of September 30, 2024, \$7,319,805 of the City's total fund balance is restricted by enabling legislation for public communication, tourism, court security and technology, crime control, and fire control, prevention, and emergency services.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 4 - OTHER INFORMATION

Risk Management: The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City participates along with 2,800 other entities in the Texas Municipal League's Intergovernmental Risk Pools (the "Pool"). The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool, outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

Contingent Liabilities: Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures that may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

Pension Plan:

Texas Municipal Retirement System

Plan Description: The City participates as one of 934 plans in the defined benefit cash-balance plan administered by TMRS. TMRS is a statewide public retirement plan created by the State and administered in accordance with the Texas Government Code, Title 8, Subtitle G (the "TMRS Act") as an agent multiple employer retirement system for municipal employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member Governor appointed Board of Trustees (the "Board"); however, TMRS is not fiscally dependent on the State. TMRS issues a publicly available annual comprehensive financial report that can be obtained at tmrs.com.

All eligible employees of the City are required to participate in TMRS.

Benefits Provided: TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the member's benefit is calculated based on the sum of the member's contributions, with interest, and the City-financed monetary credits, with interest, and their age at retirement and other actuarial factors. The retiring member may select one of seven monthly benefit payment options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the total member contributions and interest.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 4 - OTHER INFORMATION (Continued)

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

	2024	2023
Employee deposit rate	7.00%	7.00%
Matching ratio (City to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service requirement eligibility (expressed as age/yrs of service)	60/5, 0/20	60/5, 0/25
Updated service credit	100% Repeating, Transfers	100% Repeating, Transfers
Annuity increase (to retirees)	70% of CPI	70% of CPI

Employees Covered by Benefit Terms: At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	77
Inactive employees entitled to, but not yet receiving, benefits	117
Active employees	106
Total	<u>300</u>

Contributions: Member contribution rates in TMRS are either 5%, 6%, or 7% of the member's total compensation, and the City-matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal actuarial cost method. The City's contribution rate is based on the liabilities created from the benefit plan options selected by the City and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City during calendar year 2023 were 13.97% for January through September and 14.96% for October through December. The contribution rate for the City for calendar year 2024 is 15.71%, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2024 were \$1,517,795, which were equal to the required contributions.

Net Pension Liability: The City's Net Pension Liability (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 4 - OTHER INFORMATION (Continued)

Actuarial Assumptions: The TPL in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	2.75% per year, adjusted down for population declines, if any
Investment rate of return	6.75% net of pension plan investment expense, including inflation

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with 110% of the Public Safety table used for males and 100% of the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by the most recent Scale MP-2021 to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by the most recent Scale MP2021 to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2018 to December 31, 2022. The assumptions were adopted in 2023 and first used in the December 31, 2023, actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income to satisfy the short term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined by best estimate ranges of expected returns for each major asset class. The long-term expected rate of return is determined by weighting the expected return for each major asset class by the respective target asset allocation percentage.

The target allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Global public equity	35%	6.7%
Core fixed income	6%	4.7%
Non-core fixed income	20%	8.0%
Other public and private markets	12%	8.0%
Real estate	12%	7.6%
Hedge funds	5%	6.4%
Private equity	10%	11.6%
Total	<u>100.00%</u>	

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 4 - OTHER INFORMATION (Continued)

Discount Rate: The discount rate used to measure the TPL was 6.75%. The projection of cash flows used to determine the discount rate assumed that member and employer contributions will be made at the rates specified in statute. Based on that assumption, TMRS's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Changes for the year:			
Service cost	\$ 1,507,433	\$ -	\$ 1,507,433
Interest	2,251,970	-	2,251,970
Difference between expected and actual experience	32,790	-	32,790
Change of benefit terms	376,797	-	376,797
Changes of assumptions	(227,180)	-	(227,180)
Contributions - employer	-	1,198,647	(1,198,647)
Contributions - employee	-	589,829	(589,829)
Net investment income	-	3,112,906	(3,112,906)
Benefit payments, including refunds of employee contributions	(1,529,733)	(1,529,733)	-
Administrative expense	-	(19,793)	19,793
Other changes	-	(140)	140
Net Changes	2,412,077	3,351,716	(939,639)
Balance at December 31, 2022	32,996,875	26,881,663	6,115,212
Balance at December 31, 2023	<u>\$ 35,408,952</u>	<u>\$ 30,233,379</u>	<u>\$ 5,175,573</u>

Sensitivity of the NPL to Changes in the Discount Rate: The following presents the NPL of the City, calculated using the discount rate of 6.75%, as well as what the City's NPL would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Current Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability	<u>\$ 10,330,764</u>	<u>\$ 5,175,573</u>	<u>\$ 992,704</u>

Pension Plan Fiduciary Net Position: Detailed information about TMRS's fiduciary net position is available in the Schedule of Changes in Fiduciary Net Position, by Participating City. That report may be obtained at tmrs.com.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 4 - OTHER INFORMATION (Continued)

Pension Expense and Deferred Outflows/Deferred Inflows of Resources Related to Pensions: For the fiscal year ended September 30, 2024, the City recognized pension expense of \$1,936,343.

At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	\$ 263,977	\$ -
Changes in actuarial assumptions	-	155,964
Difference between projected and actual investment earnings	708,577	-
Contributions subsequent to the measurement date	1,192,636	-
Total	<u>\$ 2,165,190</u>	<u>\$ 155,964</u>

\$1,192,936 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL for the fiscal year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year ended September 30,</u>	<u>Pension Expense</u>
2025	\$ 370,549
2026	168,501
2027	537,218
2028	(259,678)
Thereafter	-
Total	<u>\$ 816,590</u>

Other Postemployment Benefits:

TMRS Supplemental Death Benefit

Plan Description: The City participates in an OPEB plan administered by TMRS. TMRS administers the defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. Employers may terminate coverage under, and discontinue participation in, the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 4 - OTHER INFORMATION (Continued)

The member city contributes to the SDBF at a contractually required rate (based on the covered payroll of employee members) as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employees' entire careers. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). As such, the SDBF is considered to be a single-employer unfunded OPEB defined benefit plan with benefit payments treated as being equal to the employer's yearly contributions for retirees.

The contributions to the SDBF are pooled for investment purposes with those of the Pension Trust Fund (PTF). The SDBF's funding policy assures that adequate resources are available to meet all death benefit payments for the upcoming year. The SDBF is a pay-as-you-go fund, and any excess contributions are available for future SDBF benefits.

Benefits: The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an OPEB and is a fixed amount of \$7,500. As the SDBF covers both active and retiree participants with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e., no assets are accumulated).

Participation in the SDBF as of December 31, 2023 is summarized below:

Inactive employees or beneficiaries currently receiving benefits	59
Inactive employees entitled to, but not yet receiving, benefits	36
Active employees	106
	<hr/>
Total	201
	<hr/> <hr/>

Total OPEB Liability: The City's total OPEB liability of \$374,666 was measured as of December 31, 2023 and was determined by an actuarial valuation as of that date.

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 4 - OTHER INFORMATION (Continued)

Actuarial Assumptions and Other Inputs: The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.60% to 11.85% including inflation
Discount rate*	3.77%
Retirees' share of benefit-related costs	Zero
Administrative expenses	All administrative expenses are paid through the pension trust fund and accounted for under reporting requirements of GASB Statement 68.
Mortality rates – service retirees	2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent scale MP-2021 (with intermediate convergence).
Mortality rates – disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with intermediate convergence) to account for future mortality improvements subject to the floor.

* The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2023.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study for the period December 31, 2022.

Changes in the Total OPEB Liability

	Total OPEB Liability
Changes for the year:	
Service cost	\$ 10,111
Interest	13,562
Difference between expected and actual experience	8,174
Changes of assumptions	19,338
Benefit payments*	(12,639)
Net Changes	38,546
Balance at December 31, 2022	336,120
Balance at December 31, 2023	\$ 374,666

* Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the City's yearly contribution for retirees.

(Continued)

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 4 - OTHER INFORMATION (Continued)

The discount rate decreased from 4.05% as of December 31, 2022 to 3.77% as of December 31, 2023. There were no other changes of assumptions or other inputs that affected measurement of the total OPEB liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (2.77%)	Current Discount Rate (3.77%)	1% Increase in Discount Rate (4.77%)
City's total OPEB liability	\$ 447,265	\$ 374,666	\$ 318,515

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB: For the year ended September 30, 2024, the City recognized OPEB expense of \$20,144. The City reported deferred outflows/inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience	\$ 9,579	\$ 1,889
Changes in actuarial assumptions	29,184	96,287
Contributions subsequent to the measurement date	11,392	-
Total	\$ 50,155	\$ 98,176

\$11,392 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the fiscal year ending September 30, 2025.

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year ended September 30,</u>	<u>OPEB Expense</u>
2025	\$ (20,018)
2026	(30,853)
2027	(13,313)
2028	4,771
Thereafter	-
Total	\$ (59,413)

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 4 - OTHER INFORMATION (Continued)

Chapter 380 Economic Development Program Agreements: Chapter 380, *Miscellaneous Provisions Relating to Municipal Planning and Development*, of the Texas Local Government Code provides the authority to the governing body of a municipality to establish and provide for the administration of one or more programs, including programs to promote state or local economic development and to stimulate business and commercial activity in the municipality.

Southwest Developers, LLC

On June 2, 2015, the City entered into a Chapter 380 economic development program agreement (the "Program") with Southwest Developers, LLC (the "Developer"). The City administers the Program of grants to the Developer for a limited time in amounts equal to a portion of City sales tax relating to certain property that would promote local economic development and stimulate business and commercial activity within the City. The Developer will provide development services for the City including finding a suitable third party to locate a retail sales center (the "Retail Sales Center") in the City and assistance with identifying a location for the Retail Sales Center, and has applied to the City under its Program for financial assistance to locate such Retail Sales Center in the City. The City rebated to approximately \$1,671,829 of their sales tax revenue during the year.

MRS Helios, LLC

On January 4, 2022 the City entered into a Chapter 380 economic development program agreement (the "Program") with MRS Helios, LLC (the "Developer"). The City administers the Program of grants to the Developer for a limited time in amounts equal to a portion of the City's permit fees for construction by the Developer that would promote local economic development and stimulate business and commercial activity within the City. The Developer will provide development services for the City including purchasing land to promote local economic development and stimulate business and commercial activity within the City. The City rebated to approximately \$45,876 of their construction permits during the year. The Developer estimates the total capital investment in the project to be approximately \$4,800,000.

Gordon NW Village, LP

On January 21, 2020, the City entered into a Chapter 380 economic development program agreement (the "Program") with Gordon NW Village, LP (the "Developer"). The City administers the Program of grants to the Developer for a limited time in amounts equal to a portion of City sales tax relating to certain property that would promote local economic development and stimulate business and commercial activity within the City. The Developer will provide development services for the City including finding a suitable third party to locate a retail sales center (the "Retail Sales Center") in the City and assistance with identifying a location for the Retail Sales Center, and has applied to the City under its Program for financial assistance to locate such Retail Sales Center in the City.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the year ended September 30, 2024

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Taxes and fees:				
Ad valorem	\$ 8,433,956	\$ 8,433,956	\$ 8,291,216	\$ (142,740)
Sales	5,582,000	5,582,000	4,573,098	(1,008,902)
Franchise	515,000	515,000	462,222	(52,778)
Permits, licenses, and fees	232,000	232,000	381,839	149,839
Charges for services	697,407	697,407	415,821	(281,586)
Fines and forfeitures	848,000	848,000	955,282	107,282
Investment earnings	800,000	800,000	772,660	(27,340)
Intergovernmental	-	2,638,777	2,655,121	16,344
Other revenues	70,000	70,000	84,599	14,599
Total revenues	<u>17,178,363</u>	<u>19,817,140</u>	<u>18,591,858</u>	<u>(1,225,282)</u>
Expenditures				
Current				
General government				
Administration	1,216,012	1,323,756	1,253,980	69,776
Legal	3,017,682	3,117,682	1,935,003	1,182,679
Information technology	1,086,764	1,086,764	829,163	257,601
Purchasing	26,675	26,675	22,889	3,786
Finance	501,024	501,024	405,882	95,142
Customer service	157,047	180,324	170,819	9,505
Court	380,210	380,210	357,604	22,606
Total general government	<u>6,385,414</u>	<u>6,616,435</u>	<u>4,975,340</u>	<u>1,641,095</u>
Public safety				
Police	3,412,994	3,412,994	2,919,932	493,062
Dispatch	1,123,808	1,123,808	1,006,682	117,126
Fire	2,188,314	2,188,314	2,072,890	115,424
Total public safety	<u>6,725,116</u>	<u>6,725,116</u>	<u>5,999,504</u>	<u>725,612</u>
Public works				
Public works administration	237,089	237,089	227,150	9,939
Community development	476,082	476,082	467,401	8,681
Streets	816,936	816,936	702,189	114,747
Building and grounds	443,121	443,121	427,232	15,889
Sanitation	542,962	976,941	925,445	51,496
Fleet services	238,750	238,750	202,571	36,179
Total public works	<u>2,754,940</u>	<u>3,188,919</u>	<u>2,951,988</u>	<u>236,931</u>

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 GENERAL FUND
 For the year ended September 30, 2024

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Parks and recreation				
Recreation	365,574	365,574	350,733	14,841
Parks	1,059,834	1,059,834	1,006,377	53,457
Total parks and recreation	1,425,408	1,425,408	1,357,110	68,298
Total expenditures	17,290,878	17,955,878	15,283,942	2,671,936
Excess (deficiency) of revenues over (under) expenditures	(112,515)	1,861,262	3,307,916	1,446,654
Other financing sources (uses)				
Transfers in	656,900	656,900	656,900	-
Transfers (out)	(10,346,231)	(10,346,231)	(10,346,231)	-
Total other financing (uses)	(9,689,331)	(9,689,331)	(9,689,331)	-
Net change in fund balance	\$ (9,801,846)	\$ (7,828,069)	(6,381,415)	\$ 1,446,654
Beginning fund balance			14,349,657	
Ending fund balance			\$ 7,968,242	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CITY OF JERSEY VILLAGE, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL
 CRIME CONTROL AND PREVENTION DISTRICT FUND
 For the year ended September 30, 2024

Crime Control and Prevention District				
	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Sales taxes	\$ 2,775,000	\$ 2,775,000	\$ 2,248,130	\$ (526,870)
Investment earnings	240,000	240,000	323,926	83,926
Total revenues	<u>3,015,000</u>	<u>3,015,000</u>	<u>2,572,056</u>	<u>(442,944)</u>
Expenditures				
Current				
Public safety				
Police	2,659,601	2,921,603	2,555,225	366,378
Total expenditures	<u>2,659,601</u>	<u>2,921,603</u>	<u>2,555,225</u>	<u>366,378</u>
Net change in fund balance	<u>\$ 355,399</u>	<u>\$ 93,397</u>	16,831	<u>\$ (76,566)</u>
Beginning fund balance			<u>5,708,590</u>	
Ending fund balance			<u>\$ 5,725,421</u>	

Notes to Required Supplementary Information:

- Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
Last Ten Years

	Measurement Year*									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability										
Service cost	\$ 1,507,433	\$ 1,318,206	\$ 1,203,897	\$ 1,060,160	\$ 1,012,984	\$ 943,869	\$ 890,859	\$ 872,680	\$ 850,095	\$ 812,970
Interest (on the total pension liability)	2,251,970	2,045,870	1,890,377	1,774,115	1,656,227	1,603,724	1,497,966	1,410,647	1,369,339	1,315,698
Changes in benefit terms	376,797	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	32,790	682,120	542,609	76,827	44,949	(798,906)	144,265	(59,041)	(105,426)	(448,345)
Change of assumptions	(227,180)	-	-	-	55,925	-	-	-	198,859	-
Benefit payments, including refunds of employee contributions	(1,529,733)	(1,398,810)	(1,382,055)	(1,139,102)	(955,247)	(1,055,612)	(930,014)	(949,496)	(1,025,857)	(839,314)
Net change in total pension liability	2,412,077	2,647,386	2,254,828	1,772,000	1,814,838	693,075	1,603,076	1,274,790	1,287,010	841,009
Beginning total pension liability	32,996,875	30,349,489	28,094,661	26,322,661	24,507,823	23,814,748	22,211,672	20,936,882	19,649,872	18,808,863
Ending total pension liability	<u>\$ 35,408,952</u>	<u>\$ 32,996,875</u>	<u>\$ 30,349,489</u>	<u>\$ 28,094,661</u>	<u>\$ 26,322,661</u>	<u>\$ 24,507,823</u>	<u>\$ 23,814,748</u>	<u>\$ 22,211,672</u>	<u>\$ 20,936,882</u>	<u>\$ 19,649,872</u>
Plan fiduciary net position										
Contributions - employer	\$ 1,198,647	\$ 1,069,302	\$ 971,783	\$ 883,991	\$ 867,530	\$ 830,647	\$ 784,097	\$ 730,340	\$ 741,645	\$ 679,660
Contributions - employee	589,829	539,663	493,112	440,423	412,261	386,605	357,569	343,575	340,427	337,066
Net investment income	3,112,906	(2,100,508)	3,310,648	1,779,138	3,096,514	(613,787)	2,469,825	1,120,508	24,391	885,763
Benefit payments, including refunds of employee contributions	(1,529,733)	(1,398,810)	(1,382,055)	(1,139,102)	(955,247)	(1,055,612)	(930,014)	(949,496)	(1,025,857)	(839,314)
Administrative expense	(19,793)	(18,172)	(15,315)	(11,512)	(17,501)	(11,868)	(12,808)	(12,670)	(14,861)	(9,246)
Other	(140)	21,685	104	(451)	(526)	(620)	(648)	(683)	(733)	(760)
Net change in plan fiduciary net position	3,351,716	(1,886,840)	3,378,277	1,952,487	3,403,031	(464,635)	2,668,021	1,231,574	65,012	1,053,169
Beginning plan fiduciary net position	26,881,663	28,768,503	25,390,226	23,437,739	20,034,708	20,499,343	17,831,322	16,599,748	16,534,736	15,481,567
Ending Plan Fiduciary Net Position	<u>\$ 30,233,379</u>	<u>\$ 26,881,663</u>	<u>\$ 28,768,503</u>	<u>\$ 25,390,226</u>	<u>\$ 23,437,739</u>	<u>\$ 20,034,708</u>	<u>\$ 20,499,343</u>	<u>\$ 17,831,322</u>	<u>\$ 16,599,748</u>	<u>\$ 16,534,736</u>
Net Pension Liability	<u>\$ 5,175,573</u>	<u>\$ 6,115,212</u>	<u>\$ 1,580,986</u>	<u>\$ 2,704,435</u>	<u>\$ 2,884,922</u>	<u>\$ 4,473,115</u>	<u>\$ 3,315,405</u>	<u>\$ 4,380,350</u>	<u>\$ 4,337,134</u>	<u>\$ 3,115,136</u>
Plan fiduciary net position as a percentage of total pension liability	85.38%	81.47%	94.79%	90.37%	89.04%	81.75%	86.08%	80.28%	79.28%	84.15%
Covered Payroll	\$ 8,426,122	\$ 7,695,308	\$ 7,044,452	\$ 6,291,750	\$ 5,889,441	\$ 5,522,931	\$ 5,108,134	\$ 4,908,210	\$ 4,863,246	\$ 4,815,231
Net pension liability as a percentage of covered payroll	61.42%	79.47%	22.44%	42.98%	48.98%	80.99%	64.90%	89.25%	89.18%	64.69%

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
Last Ten Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,517,795	\$ 1,128,191	\$ 1,073,536	\$ 946,041	\$ 891,645	\$ 837,570	\$ 825,456	\$ 754,213	\$ 737,720	\$ 704,979
Contributions in relation to the actuarially determined contribution	1,517,795	1,128,191	1,073,536	946,041	891,645	837,570	825,456	754,213	737,720	704,979
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 9,765,097	\$ 8,088,955	\$ 7,756,942	\$ 6,841,956	\$ 6,262,569	\$ 5,654,707	\$ 5,458,931	\$ 4,952,460	\$ 4,925,673	\$ 4,700,957
Contributions as a percentage of covered payroll	15.54%	13.95%	13.84%	13.83%	14.24%	14.81%	15.12%	15.23%	14.98%	15.00%

Notes to Required Supplementary Information:

- Valuation Date: Actuarially determined contribution rates are calculated as of December 31 and become effective in January, 13 months later.
- Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years (longest amortization ladder)
Asset valuation method	10 year smoothed market; 12.00% soft corridor
Inflation	2.50%
Salary increases	3.60% to 11.85% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

- Other Information: Adopted 20 year, any age retirement eligibility.

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
Last Seven Years

	Measurement Year*						
	2023	2022	2021	2020	2019	2018	2017
Total OPEB liability							
Service cost	\$ 10,111	\$ 22,316	\$ 21,838	\$ 15,729	\$ 11,190	\$ 11,598	\$ 9,195
Interest (on the total OPEB liability)	13,562	9,166	9,036	9,986	10,314	9,446	9,251
Difference between expected and actual experience	8,174	(3,413)	8,037	2,554	2,169	(5,411)	-
Change of assumptions	19,338	(173,937)	16,449	62,796	61,640	(20,796)	22,595
Benefit payments	(12,639)	(10,004)	(8,453)	(2,517)	(2,356)	(1,657)	(1,532)
Net change in total OPEB liability	38,546	(155,872)	46,907	88,548	82,957	(6,820)	39,509
Beginning total OPEB liability	336,120	491,992	445,085	356,537	273,580	280,400	240,891
Ending total OPEB liability	<u>\$ 374,666</u>	<u>\$ 336,120</u>	<u>\$ 491,992</u>	<u>\$ 445,085</u>	<u>\$ 356,537</u>	<u>\$ 273,580</u>	<u>\$ 280,400</u>
Covered Payroll	\$ 8,426,122	\$ 7,695,308	\$ 7,044,452	\$ 6,291,750	\$ 5,889,441	\$ 5,522,931	\$ 5,108,134
Net OPEB liability as a percentage of covered payroll	4.45%	4.37%	6.98%	7.07%	6.05%	4.95%	5.49%

* Only seven years of information is currently available. The City will build this schedule over the next three-year period.

** Due to the SDBF being considered an unfunded OPEB plan under GASB Statement No. 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
Last Seven Years

Notes to Required Supplementary Information:

1. Valuation Date: Actuarially determined contribution rates are calculated as of December 31 and become effective in January, 13 months later.
2. Methods and Assumptions Used to Determine Contribution Rates:

<p>Actuarial cost method</p> <p>Inflation</p> <p>Salary increases</p> <p>Discount rate</p> <p>Administrative expenses</p> <p>Mortality rates – service retirees</p> <p>Mortality rates – service retirees</p>	<p>Entry age normal</p> <p>2.50%</p> <p>3.50% to 11.85% including inflation</p> <p>3.77%</p> <p>All administrative expenses are paid through the PTF and accounted for under reporting requirements of GASB Statement No. 68.</p> <p>2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).</p> <p>2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.</p>
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3. Other Information: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

*The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2023.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study for the period December 31, 2022.

There were no benefit changes during the year.

COMBINING STATEMENT AND SCHEDULES

CITY OF JERSEY VILLAGE, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2024

SPECIAL REVENUE FUNDS: Special revenue funds are used to account for and report specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Hotel Occupancy Tax Fund - This fund is used to account for activities related to the collection of the City's hotel occupancy tax.

Court Security and Technology Fees Fund - This fund accounts for activities related to collection of security and technology fees collected in the court department.

Traffic Safety Fund - This fund accounts for the restricted red light camera collections from prior years to be used for traffic safety.

Asset Forfeiture Fund - This fund is used to account for assets forfeited or seized by the police department.

Tax Increment Reinvestment Zone Three Fund - This fund accounts for activities related to the purchase and redevelopment of land and the proceeds from the sale of land that is restricted for further redevelopment.

Fire Control, Prevention, and Emergency Medical Services District Fund: This fund accounts for activities to enhance fire protection and emergency medical services through additional funding of the fire department services and programs with sales and use tax of one half of one percent is levied to fund.

DEBT SERVICE FUND: The debt service fund is used to account for the payment of interest and principal on all general obligation bonds and other long-term debt of the City. The primary source of revenue for debt service is local property taxes.

CITY OF JERSEY VILLAGE, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
September 30, 2024

Special Revenue Funds

ASSETS

Current assets:

Cash and equity in

pooled cash and investments

Receivables, net

Prepaid items

Due from other funds

Total assets

Hotel Occupancy Tax	Court Security and Technology Fees	Traffic Safety	Asset Forfeiture	Tax Increment Reinvestment Zone Three	Fire Control, Prevention, and EMS District	Debt Service Fund	Total Nonmajor Governmental Funds
\$ 366,834	\$ 23,392	\$ 584,919	\$ 6,539	\$ 155,433	\$ 975,501	\$ 298,593	\$ 2,411,211
11,318	-	-	-	-	429,648	59,280	500,246
248	-	-	2,221	-	-	-	2,469
-	63,945	-	-	-	-	8,529	72,474
<u>\$ 378,400</u>	<u>\$ 87,337</u>	<u>\$ 584,919</u>	<u>\$ 8,760</u>	<u>\$ 155,433</u>	<u>\$ 1,405,149</u>	<u>\$ 366,402</u>	<u>\$ 2,986,400</u>

LIABILITIES

Accounts payable

Due to other funds

Total liabilities

\$ 950	\$ 1,367	\$ 674	\$ 2,504	\$ 1,074	\$ -	\$ 1,735	\$ 8,304
350,000	-	-	-	-	-	-	350,000
<u>350,950</u>	<u>1,367</u>	<u>674</u>	<u>2,504</u>	<u>1,074</u>	<u>-</u>	<u>1,735</u>	<u>358,304</u>

DEFERRED INFLOWS

OF RESOURCES

Unavailable revenue - property taxes

Total deferred inflows of resources

-	-	-	-	-	-	59,280	59,280
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,280</u>	<u>59,280</u>

(Continued)

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
September 30, 2024

Special Revenue Funds

FUND BALANCES

	Hotel Occupancy <u>Tax</u>	Court Security and Technology <u>Fees</u>	Traffic Safety <u>Safety</u>	Asset Forfeiture <u>Forfeiture</u>	Tax Increment Reinvestment <u>Zone Three</u>	Fire Control, Prevention, and EMS <u>District</u>	Debt Service Fund	Total Nonmajor Governmental Funds
Nonspendable	248	-	-	2,221	-	-	-	2,469
Restricted								
Debt service	-	-	-	-	-	-	305,387	305,387
Tourism	27,202	-	-	-	-	-	-	27,202
Public safety	-	-	584,245	4,035	-	-	-	588,280
Court technology	-	85,970	-	-	-	-	-	85,970
Flood mitigation	-	-	-	-	154,359	-	-	154,359
Fire control, prevention, and emergency medical services	-	-	-	-	-	1,405,149	-	1,405,149
Total fund balances	<u>27,450</u>	<u>85,970</u>	<u>584,245</u>	<u>6,256</u>	<u>154,359</u>	<u>1,405,149</u>	<u>305,387</u>	<u>2,568,816</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 378,400</u>	<u>\$ 87,337</u>	<u>\$ 584,919</u>	<u>\$ 8,760</u>	<u>\$ 155,433</u>	<u>\$ 1,405,149</u>	<u>\$ 366,402</u>	<u>\$ 2,986,400</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the year ended September 30, 2024

	Special Revenue Funds							Total Nonmajor Governmental Funds
	Hotel Occupancy Tax	Court Security and Technology Fees	Traffic Safety	Asset Forfeiture	Tax Increment Reinvestment Zone Three	Fire Control, Prevention, and EMS District*	Debt Service Fund**	
Revenues								
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,314,301	\$ 1,314,301
Sales taxes	-	-	-	-	-	2,236,348	-	2,236,348
Occupancy tax	140,865	-	-	-	-	-	-	140,865
Fines and forfeitures	-	34,277	-	-	-	-	-	34,277
Investment earnings	968	-	-	1,201	-	162,799	23,555	188,523
Total revenues	<u>141,833</u>	<u>34,277</u>	<u>-</u>	<u>1,201</u>	<u>-</u>	<u>2,399,147</u>	<u>1,337,856</u>	<u>3,914,314</u>
Expenditures								
Current								
General government	23,296	-	-	-	-	-	-	23,296
Public safety	-	14,304	-	8,462	-	2,406,549	-	2,429,315
Public works	-	-	-	-	401	-	-	401
Capital outlay	-	-	-	-	383,866	-	-	383,866
Debt service								
Principal	-	-	-	-	-	-	1,370,000	1,370,000
Interest and fiscal charges	-	-	-	-	-	-	636,050	636,050
Total expenditures	<u>23,296</u>	<u>14,304</u>	<u>-</u>	<u>8,462</u>	<u>384,267</u>	<u>2,406,549</u>	<u>2,006,050</u>	<u>4,842,928</u>
Excess (deficiency) of revenues over (under) expenditures	<u>118,537</u>	<u>19,973</u>	<u>-</u>	<u>(7,261)</u>	<u>(384,267)</u>	<u>(7,402)</u>	<u>(668,194)</u>	<u>(928,614)</u>

(Continued)

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the year ended September 30, 2024

	Special Revenue Funds							Total Nonmajor Governmental Funds
	Hotel Occupancy Tax	Court Security and Technology Fees	Traffic Safety	Asset Forfeiture	Tax Increment Reinvestment Zone Three	Fire Control, Prevention, and EMS District*	Debt Service Fund**	
Other financing sources (uses)								
Transfers in	-	-	-	-	100,000	-	646,961	746,961
Transfers (out)	(152,000)	-	-	-	-	-	-	(152,000)
Sale of land	-	-	-	-	185,344	-	-	185,344
Total other financing sources (uses)	(152,000)	-	-	-	285,344	-	646,961	780,305
Net change in fund balance	(33,463)	19,973	-	(7,261)	(98,923)	(7,402)	(21,233)	(148,309)
Beginning fund balance	60,913	65,997	584,245	13,517	253,282	-	-	977,954
Change to or within financial reporting entity	-	-	-	-	-	1,412,551	326,620	1,739,171
Beginning fund balances, as adjusted	60,913	65,997	584,245	13,517	253,282	1,412,551	326,620	2,717,125
Ending fund balance	<u>\$ 27,450</u>	<u>\$ 85,970</u>	<u>\$ 584,245</u>	<u>\$ 6,256</u>	<u>\$ 154,359</u>	<u>\$ 1,405,149</u>	<u>\$ 305,387</u>	<u>\$ 2,568,816</u>

*Was considered major fund in prior year for reporting purposes.

**Was not considered a major fund for reporting purposes in prior year but the City elected to present it as a major in prior year due to its significance.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS – HOTEL OCCUPANCY TAX
 For the year ended September 30, 2024

	Hotel Occupancy Tax			Variance with Final Budget Positive (Negative)
	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	
Revenues				
Occupancy taxes	\$ 170,000	\$ 170,000	\$ 140,865	\$ (29,135)
Investment earnings	12,000	12,000	968	(11,032)
Total revenues	<u>182,000</u>	<u>182,000</u>	<u>141,833</u>	<u>(40,167)</u>
Expenditures				
Current				
General government	30,000	30,000	23,296	6,704
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>23,296</u>	<u>6,704</u>
Excess of revenues over expenditures	<u>152,000</u>	<u>152,000</u>	<u>118,537</u>	<u>(33,463)</u>
Other financing sources (uses)				
Transfers (out)	(152,000)	(152,000)	(152,000)	-
Total other financing (uses)	<u>(152,000)</u>	<u>(152,000)</u>	<u>(152,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(33,463)	<u>\$ (33,463)</u>
Beginning fund balance			60,913	
Ending fund balance			<u>\$ 27,450</u>	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS – COURT SECURITY AND TECHNOLOGY FEES
 For the year ended September 30, 2024

	Court Security and Technology Fees			Variance with Final Budget Positive (Negative)
	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	
Revenues				
Fines and forfeitures	\$ 41,300	\$ 41,300	\$ 34,277	\$ (7,023)
Total revenues	<u>41,300</u>	<u>41,300</u>	<u>34,277</u>	<u>(7,023)</u>
Expenditures				
Current				
Public safety	24,175	24,175	14,304	9,871
Total expenditures	<u>24,175</u>	<u>24,175</u>	<u>14,304</u>	<u>9,871</u>
Net change in fund balance	<u>\$ 17,125</u>	<u>\$ 17,125</u>	19,973	<u>\$ 2,848</u>
Beginning fund balance			65,997	
Ending fund balance			<u>\$ 85,970</u>	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS – ASSET FORFEITURE
 For the year ended September 30, 2024

	Asset Forfeiture			Variance with Final Budget Positive (Negative)
	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	
Revenues				
Investment earnings	\$ 1,000	\$ 1,000	\$ 1,201	\$ 201
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,201</u>	<u>201</u>
Expenditures				
Current				
Public safety	<u>11,700</u>	<u>11,700</u>	<u>8,462</u>	<u>3,238</u>
Total expenditures	<u>11,700</u>	<u>11,700</u>	<u>8,462</u>	<u>3,238</u>
Net change in fund balance	<u>\$ (10,700)</u>	<u>\$ (10,700)</u>	<u>(7,261)</u>	<u>\$ 3,439</u>
Beginning fund balance			<u>13,517</u>	
Ending fund balance			<u>\$ 6,256</u>	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS – TAX INCREMENT REINVESTMENT ZONE THREE
 For the year ended September 30, 2024

Tax Increment Reinvestment Zone Three				
	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Occupancy taxes	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Expenditures				
Current				
Public works	-	401	401	-
Capital outlay	<u>380,000</u>	<u>464,943</u>	<u>383,866</u>	<u>81,077</u>
Total expenditures	<u>380,000</u>	<u>465,344</u>	<u>384,267</u>	<u>81,077</u>
Excess of revenues over expenditures	<u>(378,000)</u>	<u>(463,344)</u>	<u>(384,267)</u>	<u>79,077</u>
Other financing sources (uses)				
Transfers in	100,000	100,000	100,000	-
Sale of land	<u>100,000</u>	<u>185,344</u>	<u>185,344</u>	<u>-</u>
Total other financing (uses)	<u>200,000</u>	<u>285,344</u>	<u>285,344</u>	<u>-</u>
Net change in fund balance	<u>\$ (178,000)</u>	<u>\$ (178,000)</u>	<u>(98,923)</u>	<u>\$ 79,077</u>
Beginning fund balance			<u>253,282</u>	
Ending fund balance			<u>\$ 154,359</u>	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
 NONMAJOR SPECIAL REVENUE FUNDS – FIRE CONTROL, PREVENTION, AND EMS DISTRICT
 For the year ended September 30, 2024

	Fire Control, Prevention, and EMS District			Variance with Final Budget Positive (Negative)
	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	
Revenues				
Sales taxes	\$ 2,775,000	\$ 2,775,000	\$ 2,236,348	\$ (538,652)
Investment earnings	60,000	60,000	162,799	102,799
Total revenues	<u>2,835,000</u>	<u>2,835,000</u>	<u>2,399,147</u>	<u>(435,853)</u>
Expenditures				
Current				
Public safety	2,426,279	2,426,279	2,406,549	19,730
Total expenditures	<u>2,426,279</u>	<u>2,426,279</u>	<u>2,406,549</u>	<u>19,730</u>
Net change in fund balance	<u>\$ 408,721</u>	<u>\$ 408,721</u>	(7,402)	<u>\$ (416,123)</u>
Beginning fund balance			<u>1,412,551</u>	
Ending fund balance			<u>\$ 1,405,149</u>	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND
For the year ended September 30, 2024

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 1,332,194	\$ 1,332,194	\$ 1,314,301	\$ (17,893)
Investment earnings	14,000	14,000	23,555	9,555
Total revenues	<u>1,346,194</u>	<u>1,346,194</u>	<u>1,337,856</u>	<u>(8,338)</u>
Expenditures				
Debt services				
Principal	1,370,000	1,370,000	1,370,000	-
Interest and fiscal charges	166,200	643,475	636,050	7,425
Total expenditures	<u>1,536,200</u>	<u>2,013,475</u>	<u>2,006,050</u>	<u>7,425</u>
(Deficiency) of revenues (under) expenditures	<u>(190,006)</u>	<u>(667,281)</u>	<u>(668,194)</u>	<u>(913)</u>
Other financing sources (uses)				
Transfers in	166,200	646,961	646,961	-
Total other financing (uses)	<u>166,200</u>	<u>646,961</u>	<u>646,961</u>	<u>-</u>
Net change in fund balance	<u>\$ (23,806)</u>	<u>\$ (20,320)</u>	<u>(21,233)</u>	<u>\$ (913)</u>
Beginning fund balance			<u>326,620</u>	
Ending fund balance			<u>\$ 305,387</u>	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

DRAFT

STATISTICAL SECTION

CITY OF JERSEY VILLAGE, TEXAS
STATISTICAL SECTION

This part of the City's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and Required Supplementary Information says about the City's overall financial health.

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FINANCIAL TRENDS.....	80
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
REVENUE CAPACITY.....	85
These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.	
DEBT CAPACITY.....	90
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
DEMOGRAPHIC AND ECONOMIC INFORMATION.....	94
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	
OPERATING INFORMATION.....	96
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	

CITY OF JERSEY VILLAGE, TEXAS
NET POSITION BY COMPONENT
Last Ten Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental activities										
Net investment in capital assets	\$ 84,444,345	\$ 73,701,601	\$ 67,336,854	\$ 60,860,770	\$ 54,298,603	\$ 51,991,503	\$ 40,819,897	\$ 35,856,808	\$ 31,824,350	\$ 31,654,577
Restricted	8,367,624	8,530,167	7,359,643	5,815,613	5,634,339	4,996,988	5,064,874	5,488,453	5,412,760	4,747,968
Unrestricted	12,268,980	17,484,664	19,008,870	18,738,814	17,840,968	16,720,423	19,725,575	18,930,408	18,541,697	14,575,527
Total governmental activities net position	<u>\$ 105,080,949</u>	<u>\$ 99,716,432</u>	<u>\$ 93,705,367</u>	<u>\$ 85,415,197</u>	<u>\$ 77,773,910</u>	<u>\$ 73,708,914</u>	<u>\$ 65,610,346</u>	<u>\$ 60,275,669</u>	<u>\$ 55,778,807</u>	<u>\$ 50,978,072</u>
Business-type activities										
Net investment in capital assets	\$ 18,750,055	\$ 18,339,570	\$ 17,470,343	\$ 17,672,083	\$ 18,305,169	\$ 18,426,266	\$ 17,132,700	\$ 17,347,834	\$ 17,629,271	\$ 17,000,490
Unrestricted	3,785,596	5,634,627	6,889,458	6,995,403	6,532,426	6,604,846	7,407,323	7,104,061	6,588,580	6,320,937
Total business-type activities net position	<u>\$ 22,535,651</u>	<u>\$ 23,974,197</u>	<u>\$ 24,359,801</u>	<u>\$ 24,667,486</u>	<u>\$ 24,837,595</u>	<u>\$ 25,031,112</u>	<u>\$ 24,540,023</u>	<u>\$ 24,451,895</u>	<u>\$ 24,217,851</u>	<u>\$ 23,321,427</u>
Primary government										
Net investment in capital assets	\$ 103,194,400	\$ 92,041,171	\$ 84,807,197	\$ 78,532,853	\$ 72,603,772	\$ 70,417,769	\$ 57,952,597	\$ 53,204,642	\$ 49,453,621	\$ 48,655,067
Restricted	8,367,624	8,530,167	7,359,643	5,815,613	5,634,339	4,996,988	5,064,874	5,488,453	5,412,760	4,747,968
Unrestricted	16,054,576	23,119,291	25,898,328	25,734,217	24,373,394	23,325,269	27,132,898	26,034,469	25,130,277	20,896,464
Total primary government net position	<u>\$ 127,616,600</u>	<u>\$ 123,690,629</u>	<u>\$ 118,065,168</u>	<u>\$ 110,082,683</u>	<u>\$ 102,611,505</u>	<u>\$ 98,740,026</u>	<u>\$ 90,150,369</u>	<u>\$ 84,727,564</u>	<u>\$ 79,996,658</u>	<u>\$ 74,299,499</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
CHANGES IN NET POSITION
Last Ten Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Expenses										
Governmental activities										
General government	\$ 5,222,960	\$ 6,139,755	\$ 5,588,017	\$ 4,198,327	\$ 4,639,473	\$ 3,169,452	\$ 3,399,058	\$ 3,683,493	\$ 1,529,880	\$ 1,683,153
Public safety	11,108,973	10,141,248	7,262,433	6,291,020	5,420,766	4,975,341	4,748,633	4,386,395	4,593,094	5,075,686
Public works	4,612,967	3,377,402	3,622,874	4,969,271	6,920,041	2,992,310	4,792,733	3,430,767	5,338,993	2,916,512
Parks and recreation	1,959,482	1,387,053	1,144,659	911,063	891,452	717,655	519,638	581,277	651,178	119,532
Interest and fiscal agent fees on long-term debt	923,893	173,014	212,322	252,869	315,625	307,289	439,389	491,413	648,442	719,422
Total governmental activities expenses	<u>23,828,275</u>	<u>21,218,472</u>	<u>17,830,305</u>	<u>16,622,550</u>	<u>18,187,357</u>	<u>12,162,047</u>	<u>13,899,451</u>	<u>12,573,345</u>	<u>12,761,587</u>	<u>10,514,305</u>
Business-type activities										
Water and sewer	6,309,353	5,443,472	4,263,447	4,208,227	3,905,511	3,148,578	3,638,432	3,512,761	3,049,180	2,571,317
Golf course	2,623,846	2,331,908	3,000,824	2,048,846	2,114,531	2,135,470	1,900,360	1,873,377	1,743,055	1,775,044
Total business-type activities expenses	<u>8,933,199</u>	<u>7,775,380</u>	<u>7,264,271</u>	<u>6,257,073</u>	<u>6,020,042</u>	<u>5,284,048</u>	<u>5,538,792</u>	<u>5,386,138</u>	<u>4,792,235</u>	<u>4,346,361</u>
Total primary government expenses	<u>\$ 32,761,474</u>	<u>\$ 28,993,852</u>	<u>\$ 25,094,576</u>	<u>\$ 22,879,623</u>	<u>\$ 24,207,399</u>	<u>\$ 17,446,095</u>	<u>\$ 19,438,243</u>	<u>\$ 17,959,483</u>	<u>\$ 17,553,822</u>	<u>\$ 14,860,666</u>
Program revenues										
Governmental activities										
Charges for services										
Public safety	\$ 1,272,362	\$ 1,235,707	\$ 1,144,018	\$ 1,041,670	\$ 905,598	\$ 1,292,758	\$ 1,181,524	\$ 1,188,568	\$ 1,111,375	\$ 1,100,279
Parks and recreation	514,857	895,965	548,018	413,335	122,932	1,240,337	238,846	285,291	462,972	509,817
Operating/capital grants and contributions	5,140,739	2,280,872	4,496,082	5,137,492	2,966,052	-	2,199,212	145,057	134,363	846,801
Total governmental activities program revenues	<u>6,927,958</u>	<u>4,412,544</u>	<u>6,188,118</u>	<u>6,592,497</u>	<u>3,994,582</u>	<u>2,533,095</u>	<u>3,619,582</u>	<u>1,618,916</u>	<u>1,708,710</u>	<u>2,456,897</u>
Business-type activities										
Charges for services										
Water and sewer	\$ 5,638,448	\$ 5,483,827	\$ 5,146,971	\$ 4,754,704	\$ 4,739,888	\$ 4,496,215	\$ 4,670,098	\$ 4,518,707	\$ 4,595,167	\$ 4,150,845
Golf course	2,495,704	2,430,619	2,236,036	1,830,549	1,829,037	1,500,228	1,387,282	1,281,283	1,196,934	1,187,249
Total business-type activities revenues	<u>8,134,152</u>	<u>7,914,446</u>	<u>7,383,007</u>	<u>6,585,253</u>	<u>6,568,925</u>	<u>5,996,443</u>	<u>6,057,380</u>	<u>5,799,990</u>	<u>5,792,101</u>	<u>5,338,094</u>
Total primary government program revenues	<u>\$ 15,062,110</u>	<u>\$ 12,326,990</u>	<u>\$ 13,571,125</u>	<u>\$ 13,177,750</u>	<u>\$ 10,563,507</u>	<u>\$ 8,529,538</u>	<u>\$ 9,676,962</u>	<u>\$ 7,418,906</u>	<u>\$ 7,500,811</u>	<u>\$ 7,794,991</u>
Net (expense)/revenue										
Governmental activities	\$ (16,900,317)	\$ (16,805,928)	\$ (11,642,187)	\$ (10,030,053)	\$ (14,192,775)	\$ (9,628,952)	\$ (10,279,869)	\$ (10,954,429)	\$ (11,052,877)	\$ (8,057,408)
Business-type activities	(799,047)	139,066	118,736	328,180	548,883	712,395	518,588	413,852	999,866	991,733
Total primary government net (expense) revenue	<u>\$ (17,699,364)</u>	<u>\$ (16,666,862)</u>	<u>\$ (11,523,451)</u>	<u>\$ (9,701,873)</u>	<u>\$ (13,643,892)</u>	<u>\$ (8,916,557)</u>	<u>\$ (9,761,281)</u>	<u>\$ (10,540,577)</u>	<u>\$ (10,053,011)</u>	<u>\$ (7,065,675)</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
CHANGES IN NET POSITION
Last Ten Years

	Fiscal Year									
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General revenues and other changes in net position										
Governmental activities										
General government										
Taxes and fees										
Ad valorem taxes	\$ 9,565,427	\$ 8,967,978	\$ 8,047,029	\$ 7,927,764	\$ 7,914,769	\$ 8,008,209	\$ 7,631,592	\$ 8,047,479	\$ 8,216,808	\$ 6,899,774
Sales taxes	9,057,576	10,855,576	10,228,443	8,076,749	8,323,919	7,987,380	6,323,953	6,132,109	6,536,685	4,520,678
Franchise fees and local taxes	603,087	520,849	496,464	520,250	549,938	560,994	610,312	615,525	636,178	635,236
Investment earnings	2,154,459	1,499,478	218,431	14,432	258,136	656,435	519,939	203,831	82,683	15,714
Other revenues	84,599	229,539	483,274	631,420	421,222	162,480	251,130	236,105	262,531	173,688
Transfers	799,686	743,573	458,716	500,725	789,787	352,022	481,440	216,242	118,727	110,781
Total governmental activities	<u>22,264,834</u>	<u>22,816,993</u>	<u>19,932,357</u>	<u>17,671,340</u>	<u>18,257,771</u>	<u>17,727,520</u>	<u>15,818,366</u>	<u>15,451,291</u>	<u>15,853,612</u>	<u>12,355,871</u>
Business-type activities										
Investment earnings	160,187	199,415	32,295	2,436	47,387	130,716	86,947	36,434	15,285	2,295
Other	-	19,488	-	-	-	-	-	-	-	-
Transfers	(799,686)	(743,573)	(458,716)	(500,725)	(789,787)	(352,022)	(481,440)	(216,242)	(118,727)	(110,781)
Total business-type activities expenses	<u>(639,499)</u>	<u>(524,670)</u>	<u>(426,421)</u>	<u>(498,289)</u>	<u>(742,400)</u>	<u>(221,306)</u>	<u>(394,493)</u>	<u>(179,808)</u>	<u>(103,442)</u>	<u>(108,486)</u>
Total primary government expenses	<u>\$ 21,625,335</u>	<u>\$ 22,292,323</u>	<u>\$ 19,505,936</u>	<u>\$ 17,173,051</u>	<u>\$ 17,515,371</u>	<u>\$ 17,506,214</u>	<u>\$ 15,423,873</u>	<u>\$ 15,271,483</u>	<u>\$ 15,750,170</u>	<u>\$ 12,247,385</u>
Change in net position										
Governmental activities	5,364,517	6,011,065	8,290,170	7,641,287	4,064,996	8,098,568	5,538,497	4,496,862	4,800,735	4,298,463
Business-type activities	(1,438,546)	(385,604)	(307,685)	(170,109)	(193,517)	491,089	124,095	234,044	896,424	883,247
Total primary government	<u>\$ 3,925,971</u>	<u>\$ 5,625,461</u>	<u>\$ 7,982,485</u>	<u>\$ 7,471,178</u>	<u>\$ 3,871,479</u>	<u>\$ 8,589,657</u>	<u>\$ 5,662,592</u>	<u>\$ 4,730,906</u>	<u>\$ 5,697,159</u>	<u>\$ 5,181,710</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
FUND BALANCES - GOVERNMENTAL FUNDS
Last Ten Years
(Modified Accrual Basis of Accounting)

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General fund										
Nonspendable	\$ -	\$ 597	\$ 597	\$ 3,475	\$ 259	\$ 259	\$ 259	\$ 259	\$ 4,853	\$ -
Restricted	119,702	106,921	97,662	146,886	134,397	115,544	95,468	79,447	61,587	39,109
Unassigned	7,848,540	14,242,139	12,114,983	10,979,458	7,595,077	8,101,748	16,521,110	17,275,139	14,441,008	12,697,557
Total general fund	<u>\$ 7,968,242</u>	<u>\$ 14,349,657</u>	<u>\$ 12,213,242</u>	<u>\$ 11,129,819</u>	<u>\$ 7,729,733</u>	<u>\$ 8,217,551</u>	<u>\$ 16,616,837</u>	<u>\$ 17,354,845</u>	<u>\$ 14,507,448</u>	<u>\$ 12,736,666</u>
All other governmental funds										
Nonspendable	\$ 2,469	\$ 2,469	\$ 2,469	\$ 2,469	\$ 2,469	\$ 2,469	\$ 2,469	\$ 2,469	\$ 3,276	\$ 2,221
Restricted										
Capital project funds	23,414,696	-	745,535	-	426,493	74,229	634,352	3,669,948	4,521,659	7,549,019
Debt service fund	305,387	326,620	314,820	344,428	328,687	331,179	393,737	441,734	456,038	463,977
Special revenue funds	7,986,381	8,096,626	6,947,161	5,324,299	5,171,255	4,550,365	4,575,669	4,967,272	4,895,135	4,372,009
Assigned										
Capital project funds	2,413,181	384,921	4,593,879	4,150,960	9,409,107	7,891,610	2,826,617	966,776	3,008,415	840,778
Total all other governmental funds	<u>\$ 34,122,114</u>	<u>\$ 8,810,636</u>	<u>\$ 12,603,864</u>	<u>\$ 9,822,156</u>	<u>\$ 15,338,011</u>	<u>\$ 12,849,852</u>	<u>\$ 8,432,844</u>	<u>\$ 10,048,199</u>	<u>\$ 12,884,523</u>	<u>\$ 13,228,004</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Last Ten Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Revenues										
Taxes	\$ 19,266,180	\$ 20,465,629	\$ 18,843,302	\$ 16,584,858	\$ 16,656,928	\$ 16,611,510	\$ 14,750,139	\$ 14,874,658	\$ 15,483,476	\$ 12,194,571
Permits, licenses, and fees	381,839	239,120	268,591	157,390	116,342	116,748	126,564	180,908	203,454	172,065
Charges for services	415,821	655,160	553,986	418,126	122,932	1,240,337	238,846	259,218	397,070	509,817
Fines and forfeitures	989,559	996,587	875,427	884,280	789,256	1,176,010	1,054,960	1,007,660	907,921	928,214
Investment earnings	1,978,712	1,296,828	189,911	11,911	211,850	551,397	455,674	173,537	69,014	13,507
Intergovernmental	5,140,739	2,280,872	6,514,367	3,287,759	2,966,052	-	2,199,212	145,057	134,363	846,801
Other revenues	84,599	100,664	119,392	577,082	359,259	84,206	90,731	156,624	168,790	62,786
Total revenues	<u>28,257,449</u>	<u>26,034,860</u>	<u>27,364,976</u>	<u>21,921,406</u>	<u>21,222,619</u>	<u>19,780,208</u>	<u>18,916,126</u>	<u>16,797,662</u>	<u>17,364,088</u>	<u>14,727,761</u>
Expenditures										
Current										
General government	4,998,636	5,845,460	5,583,595	4,263,254	4,679,739	3,680,860	3,555,860	3,553,380	3,513,200	1,911,015
Public safety	10,984,044	8,861,419	7,915,942	6,701,679	5,967,550	4,663,154	5,185,533	4,829,164	4,560,262	4,856,290
Public works	3,260,226	2,453,332	1,651,661	3,863,307	4,228,371	1,247,071	2,210,821	1,026,968	1,853,791	1,964,584
Parks and recreation	1,357,110	1,072,244	966,199	920,083	977,633	803,985	779,801	554,607	623,509	587,791
Capital outlay	13,929,315	8,931,480	6,313,064	7,270,102	2,640,297	12,202,888	1,839,159	4,641,934	3,013,592	1,796,163
Debt service										
Principal	1,370,000	1,325,000	1,290,000	1,245,000	1,210,000	1,180,000	7,710,000	1,875,000	1,765,000	1,050,000
Interest and fiscal fees	924,234	198,875	238,100	274,575	308,275	336,650	469,755	521,778	782,639	577,906
Total expenditures	<u>36,823,565</u>	<u>28,687,810</u>	<u>23,958,561</u>	<u>24,538,000</u>	<u>20,011,865</u>	<u>24,114,608</u>	<u>21,750,929</u>	<u>17,002,831</u>	<u>16,111,993</u>	<u>12,743,749</u>
Excess (deficiency) of revenues over (under) expenditures	(8,566,116)	(2,652,950)	3,406,415	(2,616,594)	1,210,754	(4,334,400)	(2,834,803)	(205,169)	1,252,095	1,984,012
Other financing sources (uses)										
Sales of capital assets	185,344	252,564	-	-	-	-	-	-	-	-
Transfers in	11,297,917	2,455,982	1,715,385	746,248	3,697,172	6,472,762	10,600,678	578,913	2,029,632	625,341
Transfer out	(10,498,231)	(1,712,409)	(1,256,669)	(245,523)	(2,907,385)	(6,120,740)	(10,119,238)	(362,671)	(1,910,905)	(514,560)
Proceeds paid to escrow agent	-	-	-	-	-	-	-	-	(7,281,990)	-
Issuance of debt	24,640,000	-	-	-	-	-	-	-	6,710,000	8,000,000
Premium of debt issued	1,871,149	-	-	-	-	-	-	-	628,469	-
Total other financing sources	<u>27,496,179</u>	<u>996,137</u>	<u>458,716</u>	<u>500,725</u>	<u>789,787</u>	<u>352,022</u>	<u>481,440</u>	<u>216,242</u>	<u>175,206</u>	<u>8,110,781</u>
Net change in fund balances	<u>\$ 18,930,063</u>	<u>\$ (1,656,813)</u>	<u>\$ 3,865,131</u>	<u>\$ (2,115,869)</u>	<u>\$ 2,000,541</u>	<u>\$ (3,982,378)</u>	<u>\$ (2,353,363)</u>	<u>\$ 11,073</u>	<u>\$ 1,427,301</u>	<u>\$ 10,094,793</u>
Debt service as a percentage of noncapital expenditures	10.02%	7.71%	8.66%	8.80%	8.74%	12.73%	41.08%	19.39%	19.45%	14.87%

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
TAX REVENUES BY SOURCE - GOVERNMENTAL ACTIVITIES
Last Ten Years
(Modified Accrual Basis of Accounting)

Function	Fiscal Year									
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Ad valorem taxes	\$ 9,605,517	\$ 8,960,329	\$ 7,959,835	\$ 7,933,521	\$ 7,721,108	\$ 7,984,862	\$ 7,655,475	\$ 8,047,543	\$ 8,216,872	\$ 6,927,755
Sales taxes	9,057,576	10,855,576	10,228,443	8,076,749	8,323,919	7,987,380	6,323,953	6,132,109	6,536,685	4,520,678
Franchise fees	462,222	520,849	496,464	520,250	549,938	560,994	610,312	615,525	636,178	635,236
Occupancy tax	140,865	128,875	158,560	54,338	61,963	78,274	160,399	79,481	93,741	110,902
Totals	<u>\$ 19,266,180</u>	<u>\$ 20,465,629</u>	<u>\$ 18,843,302</u>	<u>\$ 16,584,858</u>	<u>\$ 16,656,928</u>	<u>\$ 16,611,510</u>	<u>\$ 14,750,139</u>	<u>\$ 14,874,658</u>	<u>\$ 15,483,476</u>	<u>\$ 12,194,571</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 Last Ten Years

	Fiscal Year									
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Residential property	\$ 966,998,755	\$ 921,083,691	\$ 812,342,506	\$ 764,803,559	\$ 721,153,724	\$ 716,831,184	\$ 697,956,307	\$ 657,485,846	\$ 609,105,279	\$ 556,078,428
Commercial property	349,954,415	362,499,156	331,740,957	322,466,429	312,527,948	296,336,420	280,814,558	268,838,386	254,969,262	242,011,499
Other	342,957,554	301,656,274	258,539,540	288,690,142	288,860,243	274,421,586	267,381,542	378,991,944	436,409,458	279,381,642
Less: Tax exempt property	<u>(419,096,238)</u>	<u>(358,712,489)</u>	<u>(290,691,784)</u>	<u>(278,642,135)</u>	<u>(275,262,666)</u>	<u>(207,287,908)</u>	<u>(203,955,593)</u>	<u>(202,797,027)</u>	<u>(187,496,940)</u>	<u>(149,483,522)</u>
Total taxable assessed value (1)	<u>\$1,240,814,486</u>	<u>\$1,226,526,632</u>	<u>\$1,111,931,219</u>	<u>\$1,097,317,995</u>	<u>\$1,047,279,249</u>	<u>\$1,080,301,282</u>	<u>\$1,042,196,814</u>	<u>\$1,102,519,149</u>	<u>\$1,112,987,059</u>	<u>\$ 927,988,047</u>
Total direct tax rate	\$ 0.74250	\$ 0.74250	\$ 0.74250	\$ 0.72346	\$ 0.74250	\$ 0.74250	\$ 0.74250	\$ 0.74250	\$ 0.74250	\$ 0.74250

Source: Harris County Certified / Uncertified Tax Roll

(1) Property is assessed at actual value, therefore, the assessed values are equal to actual value. Tax rates are per \$100 of assessed value.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
Last Ten Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
City of Jersey Village by fund:										
General	\$ 0.64029	\$ 0.62377	\$ 0.61094	\$ 0.59139	\$ 0.60612	\$ 0.61640	\$ 0.53058	\$ 0.53148	\$ 0.52635	\$ 0.58252
Debt service	\$ 0.10221	\$ 0.11873	\$ 0.13156	\$ 0.13207	\$ 0.13638	\$ 0.12610	\$ 0.21192	\$ 0.21102	\$ 0.21615	\$ 0.15998
Total direct rates	<u>\$ 0.74250</u>	<u>\$ 0.74250</u>	<u>\$ 0.74250</u>	<u>\$ 0.72346</u>	<u>\$ 0.74250</u>	<u>\$ 0.74250</u>	<u>\$ 0.74250</u>	<u>\$ 0.74250</u>	<u>\$ 0.74250</u>	<u>\$ 0.74250</u>
Cypress-Fairbanks Independent School District	\$ 1.08690	\$ 1.08110	\$ 1.33920	\$ 1.35550	\$ 1.37000	\$ 1.37000	\$ 1.44000	\$ 1.44000	\$ 1.44000	\$ 1.44000
Harris County	\$ 0.38529	\$ 0.35007	\$ 0.37693	\$ 0.39116	\$ 0.40713	\$ 0.40713	\$ 0.41858	\$ 0.41801	\$ 0.41923	\$ 0.41731
Harris County Flood Control District	\$ 0.04897	\$ 0.03105	\$ 0.33490	\$ 0.03142	\$ 0.27920	\$ 0.27920	\$ 0.02877	\$ 0.28310	\$ 0.28290	\$ 0.02736
Port of Houston Authority	\$ 0.00615	\$ 0.00574	\$ 0.00872	\$ 0.00991	\$ 0.10740	\$ 0.10740	\$ 0.01155	\$ 0.01256	\$ 0.01334	\$ 0.01531
Harris County Hospital District	\$ 0.16348	\$ 0.14343	\$ 0.16221	\$ 0.16671	\$ 0.16591	\$ 0.16591	\$ 0.17108	\$ 0.17110	\$ 0.17179	\$ 0.17009
Harris County Department of Education	\$ -	\$ 0.00480	\$ 0.00499	\$ 0.00499	\$ 0.00500	\$ 0.00500	\$ 0.00519	\$ 0.00520	\$ 0.00520	\$ 0.00600
Lone Star College System	\$ 0.10760	\$ 0.10760	\$ 0.10780	\$ 0.10780	\$ 0.10780	\$ 0.10780	\$ 0.10780	\$ 0.10780	\$ 0.10780	\$ 0.10790
Total direct and overlapping rates (1)	<u>\$ 2.54089</u>	<u>\$ 2.46629</u>	<u>\$ 3.07725</u>	<u>\$ 2.79095</u>	<u>\$ 3.18494</u>	<u>\$ 3.18494</u>	<u>\$ 2.92547</u>	<u>\$ 3.18027</u>	<u>\$ 3.18276</u>	<u>\$ 2.92638</u>

Tax rates are per \$100 of assessed valuation
Source: Harris Central Appraisal District

(1) Overlapping rates are those of local and county governments that apply within the City of Jersey Village.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago

	2024			2015		
	Taxable Assessed Value	Rank	% of Total Taxable Value	Taxable Assessed Value	Rank	% of Total Taxable Value
Property Tax Payer						
Prologis	\$ 101,148,007	1	8.15%	\$ 57,873,494	2	6.24%
11011 Pleasant LLC***	66,978,564	2	5.40%	41,808,876	5	4.51%
GWR Trails CC Owner LLC**	43,787,019	3	3.53%	-	-	-
BHA Real State Holdings LLC	37,529,873	4	3.02%	-	-	-
Trails Rock Creek Holding LP	31,828,738	5	2.57%	-	-	-
Gordon NW Village LP	26,026,341	6	2.10%	20,044,965	7	2.16%
Anixter Inc	24,015,873	7	1.94%	-	-	-
Joe Myers Automotive, LLC*	21,768,325	8	1.75%	53,189,263	3	5.73%
NNN Auto Owners II LLC	20,451,697	9	1.65%	-	-	-
Goodman Manufacturing Corp.	-	-	-	167,451,190	1	18.04%
Trails Corinthian Creek LTD	-	-	-	48,698,538	4	5.25%
Sonic-LS Chevrolet LP	18,842,064	10	1.52%	21,890,451	6	2.36%
Car Son LMC LP	-	-	-	14,490,147	8	1.56%
National Oilwell Inc	-	-	-	13,006,450	9	1.40%
Sam's Walmart	-	-	-	8,788,346	10	0.95%
Subtotal	392,376,501		31.62%	447,241,720		48.19%
Other taxpayers	848,437,985		68.38%	480,745,327		51.81%
Total taxable assessed value	<u>\$1,240,814,486</u>		<u>100.00%</u>	<u>\$ 927,987,047</u>		<u>100.00%</u>

Source: Harris County Tax Assessor-Collector's records.

* Joe Myers Ford and Joe Myers Automotive LLC values were included Joe Myers Dealership

**GWR Trails CC Owner LLC was previously Beeler Sanders V LTD

***11011 Pleasant LLC was previously AROP Promenade Jersey Village LLC

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Years

	Fiscal Year									
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Tax levy	\$ 9,765,210	\$ 9,106,960	\$ 8,256,089	\$ 7,938,723	\$ 7,776,048	\$ 8,021,237	\$ 7,738,412	\$ 8,185,070	\$ 8,265,028	\$ 6,890,311
Corrent tax collected*	9,601,703	8,917,610	8,046,285	7,850,181	7,672,971	7,970,669	7,700,027	8,133,703	8,225,760	6,837,787
Percentage of current tax collector	98.33%	97.92%	97.46%	98.88%	98.67%	99.37%	99.50%	99.37%	99.52%	99.24%
Net collections and refunds in subsequent years**	<u>-</u>	<u>(21,774)</u>	<u>(101,625)</u>	<u>(61,657)</u>	<u>76,330</u>	<u>30,832</u>	<u>24,257</u>	<u>42,231</u>	<u>30,936</u>	<u>44,065</u>
Total tax collections	<u>\$ 9,601,704</u>	<u>\$ 8,895,837</u>	<u>\$ 7,944,661</u>	<u>\$ 7,788,525</u>	<u>\$ 7,749,302</u>	<u>\$ 8,001,502</u>	<u>\$ 7,724,285</u>	<u>\$ 8,175,935</u>	<u>\$ 8,256,697</u>	<u>\$ 6,881,853</u>
Total collections as a percentage of current levy	98.33%	97.68%	96.23%	98.11%	99.66%	99.75%	99.82%	99.89%	99.90%	99.88%

Source: Harris County Tax Assessor-Collector

* Collected within the year of the levy.

** Collected or refunded in subsequent years of the levy.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Primary government										
Governmental activities										
General obligation bonds	\$ 29,195,000	\$ 5,925,000	\$ 7,250,000	\$ 8,540,000	\$ 9,785,000	\$ 10,995,000	\$ 12,175,000	\$ 13,320,000	\$ 14,440,000	\$ 15,830,000
Certificates of obligation	-	-	-	-	-	-	-	6,565,000	7,320,000	8,000,000
Premium on bonds	1,994,152	285,196	375,421	465,646	555,871	646,096	736,321	830,728	925,134	490,495
Total primary government	<u>\$ 31,189,152</u>	<u>\$ 6,210,196</u>	<u>\$ 7,625,421</u>	<u>\$ 9,005,646</u>	<u>\$ 10,340,871</u>	<u>\$ 11,641,096</u>	<u>\$ 12,911,321</u>	<u>\$ 20,715,728</u>	<u>\$ 22,685,134</u>	<u>\$ 24,320,495</u>
Personal income	\$ 761,588,625	\$ 659,145,870	\$ 676,912,818	\$ 565,349,554	\$ 544,610,844	\$ 410,008,680	\$ 410,008,680	\$ 378,195,480	\$ 349,000,000	\$ 348,000,000
Debt as a percentage of personal income	4.10%	0.94%	1.13%	1.59%	1.90%	2.84%	3.15%	5.48%	6.50%	6.99%
Population	7,977	7,746	7,921	8,074	8,017	7,992	7,970	7,929	7,928	7,898
Debt per capita	\$ 3,910	\$ 802	\$ 963	\$ 1,115	\$ 1,290	\$ 1,457	\$ 1,620	\$ 2,613	\$ 2,861	\$ 3,079

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
Last Ten Years

	Fiscal Year									
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Net taxable assessed										
All property	<u>\$1,240,814,486</u>	<u>\$1,226,526,632</u>	<u>\$1,111,931,219</u>	<u>\$1,097,317,995</u>	<u>\$1,047,279,249</u>	<u>\$1,080,301,282</u>	<u>\$1,042,196,814</u>	<u>\$1,102,521,149</u>	<u>\$1,112,987,059</u>	<u>\$ 927,988,047</u>
Net bonded debt										
Gross bonded debt	31,189,152	6,210,196	7,625,421	9,005,646	10,340,871	11,641,096	12,911,321	22,685,134	21,760,000	23,830,000
Less debt service funds	<u>(305,387)</u>	<u>(326,620)</u>	<u>(298,538)</u>	<u>(344,428)</u>	<u>(328,687)</u>	<u>(331,179)</u>	<u>(393,737)</u>	<u>(441,734)</u>	<u>(456,038)</u>	<u>(463,978)</u>
Net bonded debt	<u>\$ 30,883,765</u>	<u>\$ 5,883,576</u>	<u>\$ 7,326,883</u>	<u>\$ 8,661,218</u>	<u>\$ 10,012,184</u>	<u>\$ 11,309,917</u>	<u>\$ 12,517,584</u>	<u>\$ 22,243,400</u>	<u>\$ 21,303,962</u>	<u>\$ 23,366,022</u>
Ratio of net bonded debt to assessed value	2.49%	0.48%	0.66%	0.79%	0.96%	1.05%	1.20%	2.02%	1.91%	2.52%
Population	7,977	7,746	7,921	8,074	8,017	7,992	7,970	7,929	7,898	7,921
Net bonded debt per capita	\$ 3,872	\$ 760	\$ 925	\$ 1,073	\$ 1,249	\$ 1,415	\$ 1,571	\$ 2,805	\$ 2,697	\$ 2,955

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
For the year ended September 30, 2024

	Net Bonded Debt <u>Outstanding</u>	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
Governmental unit			
Debt repaid with property taxes			
Cypress-Fairbanks Independent School District	\$3,549,625,000	1.087%	\$ 48,097,419
Harris County	3,660,051,319	0.385%	14,310,801
Harris County Department of Education	13,865,000	0.000%	6,933
Lone Star College District	653,465,000	0.108%	7,057,422
Harris County Flood Control District	1,326,335,000	0.049%	3,846,372
Port of Houston Authority	1,156,184,397	0.006%	1,387,421
Harris County Hospital District	283,245,000	0.163%	463,049
			<u>74,706,367</u>
Subtotal, overlapping debt			74,706,367
City direct debt	\$ 31,189,152	100.00%	<u>31,189,152</u>
Total direct and overlapping debt			<u><u>\$ 105,895,519</u></u>

Source: Various governmental units mentioned above

(1) Estimated Percentage Applicable obtained from Municipal Advisory Council of Texas.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
PLEDGED-REVENUE COVERAGE
Last Ten Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Gross revenues (1)	\$ 5,781,673	\$ 5,677,238	\$ 5,134,910	\$ 4,754,704	\$ 4,739,888	\$ 4,496,215	\$ 4,670,098	\$ 4,518,707	\$ 4,595,167	\$ 4,152,908
Operating expenses (2)	5,793,384	4,746,741	3,778,529	3,616,160	3,211,814	2,646,874	3,079,683	2,974,499	2,655,492	2,728,013
Net revenues available for debt service	<u>\$ (11,711)</u>	<u>\$ 930,497</u>	<u>\$ 1,356,381</u>	<u>\$ 1,138,544</u>	<u>\$ 1,528,074</u>	<u>\$ 1,849,341</u>	<u>\$ 1,590,415</u>	<u>\$ 1,544,208</u>	<u>\$ 1,939,675</u>	<u>\$ 1,424,895</u>
Debt service requirement (3)										
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Coverage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

- (1) Total revenues including interest, excluding tap fees
(2) Total operating expenses less depreciation
(3) Includes revenue bonds only

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Years

Fiscal Year Ended <u>30-Sep</u>	<u>Population (1)</u>	<u>Personal Income (4)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate (3)</u>
2015	7,898	\$ 348,000,000	\$ 44,062	39.0	4,500	4.9%
2016	7,928	349,000,000	46,000	43.6	4,600	4.9%
2017	7,929	378,195,480	47,304	44.7	4,650	4.1%
2018	7,970	410,008,680	51,444	38.3	4,677	3.9%
2019	7,992	476,083,440	59,570	38.5	4,690	3.9%
2020	8,017	544,610,844	67,932	39.0	4,500	9.6%
2021	8,074	565,349,554	70,021	39.0	4,155	5.6%
2022	7,921	676,912,818	85,458	40.0	4,151	3.9%
2023	7,746	659,145,870	85,095	41.0	4,235	3.8%
2024	7,977	761,588,625	81,375	39.0	4,227	4.0%

Data Sources:

- (1) Bureau of the Census
- (2) The school enrollment reflects enrollment in schools located within the City limits.
- (3) Texas Workforce Commission
- (4) Personal income is available on www.clrsearch.com/Jersey-Village-Demographics/TX.

CITY OF JERSEY VILLAGE, TEXAS
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago

	2024			2015		
	<u>Employees</u>	<u>Rank</u>	<u>% of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>% of Total City Employment</u>
<u>Employer</u>						
Jersey Village High School	331	1	7.59%	330	1	10.95%
Joe Myers Ford	235	2	5.39%	185	4	6.14%
Sam's East, Inc.	201	3	4.61%	165	6	5.48%
Joe Myers Toyota	169	4	3.88%	241	2	8.00%
Foundry Methodist	146	5	3.35%	181	5	6.01%
Post Elementary School	120	6	2.75%	108	8	3.58%
City of Jersey Village	118	7	2.71%	86	7	2.85%
Sonic-LS Chevrolet	96	8	2.20%	225	3	7.47%
Joe Myers Mazda	57	9	1.31%	53	9	1.76%
CEMEX	25	10	0.57%	-	-	-
Jersey Village Baptist Church*	-	-	-	54	10	1.79%
Total	<u>1498</u>		<u>34.36%</u>	<u>1628</u>		<u>54.03%</u>

Source: Personnel department of each employer above

*Name changed to Champion Forest Baptist Church

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General fund:										
Administrative										
Administration	4	4	3	2	2	2	2	2	3	3
Information technology	3	3	3	3	3	3	3	2	2	2
Municipal court	3	3	3	3	3	4	4	4	4	4
City secretary	1	1	1	1	1	1	1	1	1	1
Finance	4	4	4	4	4	4	4	4	4	4
Public safety										
Police	32	32	31	31	30	30	30	31	30	31
Fire	21	19	10	10	6	6	6	6	6	6
Communications	10	10	9	9	9	9	7	7	7	7
Public works										
Administration	2	1	1	2	2	2	2	2	2	2
Streets	4	4	3	3	3	3	3	3	3	3
Community development	3	3	3	5	5	5	4	4	4	4
Building maintenance	2	1	-	-	-	-	-	-	-	-
Fleet services	1	2	2	2	2	2	2	2	2	2
Parks and recreation										
Parks	9	9	11	9	10	10	9	8	8	8
Governmental fund total	99	96	84	84	80	81	77	76	76	77
Enterprise fund:										
Utilities	4	4	5	5	5	5	5	5	5	5
Golf course	15	15	14	13	13	13	3	4	4	4
Enterprise fund total	19	19	19	18	18	18	8	9	9	9

Notes:

Around 20-35 temporary and seasonal employees are hired during the summer months as pool personnel and front desk personnel. This count is not reflected above.
On-call firefighters (9) are not included.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
OPERATING INDICATORS BY FUNCTION
Last Ten Years

Function/Program	Fiscal Year									
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Police										
Physical assets	430	367	686	466	418	715	803	919	1,034	849
Parking violations	32	194	33	20	17	20	37	26	32	47
Traffic violations	13,145	14,342	7,631	4,529	8,540	12,282	11,624	7,455	11,687	9,702
Fire										
Calls for service	1,835	1,980	1,574	1,514	1,303	1,248	1,360	1,312	1,188	1,128
Water										
Service calls	2,588	1,933	1,932	1,049	996	1,511	1,989	2,295	1,641	211
Water main breaks	4	3	2	15	12	3	2	6	4	2
Average daily consumption (thousands of gallons)	1,200.0	1,454.0	1,454.0	1,194.0	1,194.0	1,224.0	1,056.0	1,194.0	1,265.0	1,285.0
Total consumption (thousands of gallons)	449.9	530.7	530.7	311.8	311.8	449.5	378.9	466.4	461.8	469.2
Peak daily consumption (thousand of gallons)	2.6	3.0	3.0	1.8	1.8	3.2	3.2	1.8	3.2	4.9
Sewer										
Average daily sewage treatment (thousands of gallons)	0.2	6.4	6.4	0.8	0.8	0.7	0.4	0.3	0.3	0.9
Peak daily treatment (thousand of gallons)	6.6	7.4	7.4	1.1	1.1	0.9	0.5	0.8	0.8	0.8

Source: Various City departments

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION
Last Ten Years

Function/Program	Fiscal Year									
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	18	18	18	16	16	16	16	16	16	16
Fire										
Stations	1	1	1	1	1	1	1	1	1	1
Volunteers	7	12	18	22	37	35	31	34	43	40
Other public works										
Streets (miles - centerlines)	29.6	29.6	29.6	29.6	29.6	29.6	29.6	29.6	29.6	29.6
Streetlights	47	47	47	47	47	47	47	47	47	47
Traffic signals	11	11	11	11	11	11	11	11	11	11
Parks and recreation										
Parks	4	4	4	4	4	4	4	4	4	4
Parks acreage	12.1	12.1	12.1	12.1	12.1	12.1	12.1	12.1	12.1	12.1
Swimming pools	1	1	1	1	1	1	1	1	1	1
Water										
Water wells	3	3	3	3	3	4	4	4	4	4
Water mains (miles)	35.8	35.8	35.8	35.8	35.8	35.8	35.8	35.8	36.6	36.6
Fire hydrants	455	455	455	455	455	455	455	455	468	468
Storage capacity (thousands of gallons)	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550
Sewer										
Sanitary sewers (miles)	35.2	35.2	35.2	35.2	35.2	35.2	35.2	35.2	36.2	36.2
Storm sewers (miles)	20.7	20.7	20.7	20.7	20.7	20.7	20.7	20.7	21.7	21.7

Source: Various City departments

Note: No capital asset indicators are available for the general government function

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS

SINGLE AUDIT REPORTS

For the year ended September 30, 2024

DRAFT

CITY OF JERSEY VILLAGE, TEXAS
SINGLE AUDIT REPORTS
For the year ended September 30, 2024

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and
City Council Members of the City of
Jersey Village, Texas:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Jersey Village, Texas (the "City") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise City's basic financial statements, and have issued our report thereon dated [REDACTED].

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a *material misstatement* of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as findings 2024- 001, 2024-002, and 2024-003 that we consider to be significant deficiencies.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Houston, Texas
REPORT DATE

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor and
City Council Members of the City of
Jersey Village, Texas:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Jersey Village, Texas's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated [REDACTED], which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Houston, Texas
REPORT DATE

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the year ended September 30, 2024

SUMMARY OF PRIOR AUDIT FINDINGS

There were no prior audit findings.

DRAFT

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified not considered to be material weakness (es)? Yes

Noncompliance material to financial statements noted? No

FEDERAL AWARDS

Internal control over major federal programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified not considered to be material weakness (es)? None Reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major federal programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
---------------------	---

97.039	Hazard Mitigation Grant
--------	-------------------------

97.029	Flood Mitigation Assistance
--------	-----------------------------

Dollar threshold used to distinguish between Type A and Type B programs/projects: Federal	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding 2024-001: Misclassification of Component Units

Audit Finding: Significant Deficiency

Condition: During the audit of the City's financial statements for the year ended September 30, 2024, we identified that two component units—the Crime Control and Prevention District (CCPD) and the Fire Control, Prevention, and Emergency Medical Services District (FCPEMSD)—had been misclassified as discrete component units in prior reporting periods. Upon further evaluation in accordance with GASB Statement No. 61, the entities should have been presented as blended component units due to their identical governance, operational integration with City departments, and the City's ability to impose its will over their activities.

Criteria: Governmental Accounting Standards Board (GASB) Statement No. 61 provides guidance on determining whether a component unit should be presented as discrete or blended. Entities that are governed by the primary government and whose services are provided exclusively to the primary government typically meet the criteria for blending.

Cause: The misclassification resulted from a misinterpretation of GASB 61 criteria and an overemphasis on legal separation under state law, without full consideration of financial accountability, operational integration, and control by the City.

Effect: Although CCPD and FCPEMSD were reported in the basic financial statements as discrete component units, their classification did not appropriately reflect the nature of the City's relationship with these entities. The correction of this classification error required a restatement of beginning fund balances and net position as of October 1, 2023. While there was no misstatement of the underlying financial activity, the error represents a deficiency in internal controls over financial reporting.

Recommendation: We recommend that management enhance its review procedures related to component unit evaluations, particularly when new entities are created or when interpreting guidance that requires judgment. Use of a formal decision tree or documented assessment tool (such as the GASB 61 criteria checklist) should be incorporated into the year-end financial reporting process to ensure proper classification of component units in the future.

Views of Responsible Officials: Management concurs with the recommendation. Please refer to the Corrective Action Plan for additional details.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2024-002: Internal Controls Over Reconciliation of Federal Grant Expenditures

Audit Finding: Significant Deficiency

Criteria: In accordance with 2 CFR 200.303, non-federal entities are required to establish and maintain effective internal controls over compliance, financial management, and reporting. These controls should align with the "Internal Control – Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). A key component of these controls includes the timely and accurate reconciliation of federal grant expenditures to ensure the completeness and reliability of the Schedule of Expenditures of Federal Awards (SEFA).

Condition: During our audit of the SEFA, we identified deficiencies in internal controls related to the reconciliation of federal grant expenditures. Specifically, there was no evidence of reconciliation procedures being performed for expenditures related to the Texas Division of Emergency Management (TDEM) Hazard Mitigation Grant Program and the Community Development Block Grant (CDBG) Resilient Communities Program. Expenditures recorded in the general ledger were not reconciled to grantor reports or to reimbursement requests. As a result, audit adjustments were necessary to ensure the accuracy of the SEFA and the financial statements.

Cause: The control deficiency was due to the absence of formal reconciliation policies and procedures for the TDEM and CDBG grant programs.

Effect: The lack of timely and documented reconciliations resulted in significant delays and audit effort to align the year-end SEFA with the trial balance, grantor reports, and reimbursement records. This increases the risk of material misstatements in the financial statements and the SEFA, potential noncompliance with federal grant requirements, and could jeopardize future federal funding.

Recommendation: We recommend that management establish and implement formal reconciliation procedures for all federal grant programs, including the TDEM and CDBG grants. Reconciliations should be performed regularly, documented appropriately, and reviewed by management. Any variances should be investigated and resolved in a timely manner.

Management Response: Management concurs with the recommendation. Please refer to the Corrective Action Plan for additional details.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

(Continued)

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)

Finding 2024-003: Lack of Formal Policies and Documentation Supporting Segregation of Duties in Bank Reconciliation Process

Audit Finding: Significant Deficiency

Criteria: Internal control guidance from the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework and Government Accountability Office's Green Book recommends that entities establish and implement formal policies and procedures to ensure adequate segregation of duties. Controls should be designed to prevent or detect errors or irregularities in a timely manner, particularly in processes involving cash and bank reconciliations.

Condition: During our audit, we noted that while the City's finance department performs monthly bank reconciliations, there are no formal written policies or procedures in place to define the process or assign responsibilities. In addition, the City does not maintain documented evidence of review or approval of reconciliations by a person independent of the preparer.

Cause: The City has not developed formal documentation or implemented consistent review controls to ensure proper segregation of duties in the bank reconciliation process.

Effect: The absence of formal policies and documented oversight increases the risk that errors or irregularities in cash transactions may not be detected in a timely manner. This lack of internal control could lead to misstatements in the financial statements.

Recommendation: We recommend the City develop and implement formal written policies and procedures for bank reconciliations that clearly define responsibilities and include a requirement for documented, independent review. Evidence of review should be retained to support the control process.

Management Response: Management concurs with the recommendation. Please refer to the Corrective Action Plan for additional details.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None identified.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025



CITY OF JERSEY VILLAGE, TEXAS

16327 Lakeview Drive, Jersey Village, TX 77040

CORRECTIVE ACTION PLAN

Finding 2024-001 – Financial Reporting: Misclassification of Component Units

Planned Corrective Action: The current Finance Director began employment in January 2025, after the end of the fiscal year under audit. Upon review of the FY2024 Annual Comprehensive Financial Report (ACFR) and the findings raised, the Finance Director concurs with the auditor's conclusion regarding the misclassification of the Crime Control and Prevention District (CCPD) and the Fire Control, Prevention, and Emergency Medical Services District (FCPEMSD). These entities have since been reclassified as blended component units in accordance with GASB Statement No. 61, and the FY2024 ACFR was restated accordingly. To prevent recurrence, the Finance Department will implement a formal component unit evaluation process, including use of a GASB 61 checklist and decision tree as part of the annual financial statement preparation process. This review will be documented and retained as part of the year-end reporting workpapers, and any changes in reporting status will be reviewed by both the City's external auditors and the Finance Director.

Anticipated Completion Date: September 30, 2025

Finding 2024-002 – Internal Controls Over Reconciliation of Federal Grant Expenditures

Planned Corrective Action: The Finance Department acknowledges the need for improved controls over the reconciliation of federal grant expenditures. While the deficiencies occurred prior to the current Finance Director's tenure, the City is committed to strengthening these controls going forward. The City will develop and implement formal reconciliation procedures for all federal grant programs, including TDEM and CDBG. These procedures will include monthly reconciliations between the general ledger, grantor reports, and reimbursement requests. Reconciliations will be documented and reviewed by a supervisor independent of the preparer. Any discrepancies will be investigated and resolved in a timely manner.

Anticipated Completion Date: July 31, 2025

Finding 2024-003 – Lack of Formal Policies and Documentation Supporting Segregation of Duties in Bank Reconciliation Process

Planned Corrective Action: The Finance Department recognizes the importance of formal policies and segregation of duties related to cash controls. To address the identified deficiency, the City will develop written procedures for the bank reconciliation process. These procedures will include defined roles for preparers and independent reviewers, and will require documented evidence of timely review and approval. A new internal review log will be implemented to ensure that each reconciliation is independently reviewed and signed off. The Finance Director will oversee implementation and compliance with the new policy.

Anticipated Completion Date: June 30, 2025

Jennifer Brown

Jennifer Brown
Director of Finance

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended September 30, 2024

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal AL Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Pass-through Texas Division of Emergency Management:			
Hazard Mitigation Grant	97.039	DR-4332-0008	\$ 1,696,291
Disaster Grants - Public Assistance	97.036	4586PATX00000001	3,891
Pass-through Texas Water Development Board:			
Flood Mitigation Assistance	97.029	2000012430	2,467,119
Total U.S. Department of Homeland Security			<u>4,167,301</u>
U.S. GENERAL SERVICES ADMINISTRATION			
Pass-through Texas Facilities Commission			
Donation of Federal Surplus Real Property	39.003	41750	18,499
Total U.S. General Services Administration			<u>18,499</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Pass-through Texas General Land Office:			
Community Development Block Grant Mitigation Program			
Resilient Communities Program	14.228	B-18-DL-48-0002	157,500
Community Development Block Grant Disaster Recovery			
Program Infrastructure Projects	14.228	B-16-DL-48-0001	452,825
Total U.S. Department of Housing and Urban Development			<u>610,325</u>
TOTAL FEDERAL AWARDS EXPENDED			<u>\$ 4,796,125</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended September 30, 2024

NOTE 1 - REPORTING ENTITY

The accompanying schedule of expenditures of federal awards (the "Schedule") presents the activity of all federal financial assistance programs of the City.

NOTE 2 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal grant activity of the City. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Therefore, some amounts presented in the SEFA may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the SEFA are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the SEFA, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 4 - INDIRECT COST RATE

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 5 - PRIOR YEAR EXPENDITURES

The amounts reported on the SEFA for Hazard Mitigation Grant Program (AL 97.039) and Community Block Grant Programs (AL 14.228) as current year expenditures includes \$2,306,616 of expenses incurred in prior fiscal year(s) that were eligible for grant expenditures as a result of grant agreements executed in the current year.

NOTE 6 – FEDERAL SURPLUS PROPERTY (NON CASH ASSISTANCE)

The entity received non-cash assistance in the form of donated federal surplus property under the Federal Surplus Personal Property Program (AL 39.003) administered by the U.S. General Services Administration. The estimated fair market value of the property at the time of donation is reported as federal expenditures in the Schedule of Expenditures of Federal Awards (SEFA) for the year ended September 30, 2024. The organization is considered a subrecipient of federal financial assistance under this program.

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 14, 2025

AGENDA ITEM: H2

AGENDA SUBJECT: Consider Resolution No. 2025-32 electing Mayor Pro Tem.

Dept./Prepared By: Courtney Rutherford, City Secretary **Date Submitted:** May 7, 2025

EXHIBITS: Resolution No. 2025-32

BACKGROUND INFORMATION:

According to Article II, Sec. 2.05 of the City Charter, Council shall, at its first meeting following the general municipal election, elect one of its members as mayor pro tem.

The mayor pro tem shall act as mayor during the absence or disability of the mayor and shall have power to perform every act the mayor could perform; provided, however, that the mayor pro tem shall be entitled to vote upon all matters considered by the council.

If the mayor and the mayor pro tem are absent from a meeting, the council shall elect an attending member to preside over such meeting.

RECOMMENDED ACTION:

MOTION: To approve Resolution No. 2025-32 electing _____ as Mayor Pro Tem.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

RESOLUTION NO. 2025-32

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE,
TEXAS, ELECTING A MAYOR PRO TEM.**

WHEREAS, the City Council shall, at its first meeting following the general municipal election, elect one of its members as Mayor Pro Tem, and;

WHEREAS, City Council has nominated and approved the election of a mayor pro tem, **NOW THEREFORE**;

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE,
TEXAS:**

THAT, _____, is elected as the Mayor Pro Tem for the City Council for the City of Jersey Village for a term of one year at the pleasure of Council.

PASSED AND APPROVED this the **14th** day of **May 2025**.

James Singleton, Mayor

ATTEST:

Courtney Rutherford, City Secretary



**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 14, 2025

AGENDA ITEM: H4

AGENDA SUBJECT: Consider Resolution 2025-33 assigning Council Members to serve as liaison to various city committees and boards.

Department/Prepared By: Courtney Rutherford, City Secretary **Date Submitted:** May 7, 2025

EXHIBITS: Resolution No. 2025-33
Exhibit A - Council Liaison Appointments

BUDGETARY IMPACT:	Required Expenditure:	\$
	Amount Budgeted:	\$
	Appropriation Required:	\$

CITY MANAGER APPROVAL:

BACKGROUND INFORMATION:

City Council members serve as liaisons to all city boards and committees. In this capacity, council members primarily serve to represent the desires of council to the board.

This agenda item has been placed to allow Council Members to fill any vacant positions and adjust other positions as desired.

Current assignments are:

Planning and Zoning Commission and Capital Improvements Advisory Committee	Drew Wasson
Building Board of Adjustment and Appeals	Jennifer McCrea
Parks and Recreation Advisory Committee	Michelle Mitcham
Golf Course Advisory Committee	Sheri Sheppard
Board of Adjustment	Jennifer McCrea
TIRZ2	Connie Rossi
TIRZ3	Connie Rossi

RECOMMENDED ACTION:

MOTION: Approval of Resolution 2025-33 assigning Council Members to serve as liaison to various city committees and boards.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

RESOLUTION NO. 2025-33

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, APPOINTING COUNCIL LIAISONS TO VARIOUS BOARDS AND COMMITTEES.

WHEREAS, Section 9.12 of the City of Jersey Village Charter authorizes the establishment of such boards, agencies, and commissions deemed necessary for the conduct of the city's business; and

WHEREAS, the City Council of Jersey Village has caused to be created the Planning and Zoning Commission, the Capital Improvements Advisory Committee, the Building Board of Adjustment, the Zoning Board of Adjustment, the Golf Course Committee, the Recreation and Events Committee, the Tax Increment Reinvestment Zone No. 2, and the Tax Increment Reinvestment Zone No. 3; and

WHEREAS, it has been the longstanding practice of Council Members to serve as liaisons for each of the aforementioned boards, agencies, or commissions, **NOW THEREFORE**;

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS

THAT, the following Council Members are appointed to serve as Council Liaison to various boards and committees as detailed in the attached Exhibit A.

PASSED AND APPROVED this the 14th day of May 2025.

James Singleton, Mayor

ATTEST:

Courtney Rutherford, City Secretary



Exhibit A

City of Jersey Village – May 14, 2025 City Council Liaison Assignments

Planning and Zoning Commission and
Capital Improvements Advisory Committee

Building Board of Adjustment and Appeals

Parks and Recreation Advisory Committee

Golf Course Advisory Committee

Board of Adjustment

TIRZ Board Zone No. 2

TIRZ Board Zone No. 3

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 14, 2025

AGENDA ITEM: H4

AGENDA SUBJECT: Consider Resolution 2025-34 authorizing the City Manager to enter into an agreement with Merriman Holt Powell Architects for full architectural design services for the City Campus Project and to execute all necessary documents to effectuate this agreement.

Department/Prepared By: Austin Bleess, City Manager **Date Submitted:** May 6, 2025

EXHIBITS: Draft contract with exhibit

BACKGROUND INFORMATION:

As part of the City's ongoing efforts to deliver a modern, functional City Campus, staff is bringing forward a contract with Merriman Holt Powell (MHP) Architects to provide full architectural design services for the project.

MHP Architects has been engaged with the City through earlier phases of the project, providing conceptual design services and site planning. Their performance to date has been strong, demonstrating an understanding of the City's operational needs, aesthetic goals, and budgetary constraints. The attached agreement continues that relationship and formalizes the scope of their full design responsibilities for the City Campus.

The agreement with MHP Architects, based on the AIA B101-2017 standard form of agreement, includes full professional design services required to take the City Campus project from concept to completion. This encompasses the traditional phases of architectural work: schematic design, design development, construction documents, and construction administration. During the schematic design phase, MHP will refine the conceptual layouts into practical building plans that reflect functional requirements, departmental adjacencies, and circulation needs. In the design development phase, these plans are further detailed to incorporate structural systems, finishes, and systems coordination, preparing the project for the construction documentation stage.

The construction document phase involves the creation of detailed drawings and specifications used to solicit competitive bids and to guide the construction contractor. These documents define the scope, materials, and workmanship required for the project. MHP will also remain involved throughout the construction administration phase, reviewing submittals, responding to contractor inquiries, conducting site visits, and ensuring that the project is built in accordance with the approved plans.

In addition to their architectural role, MHP will be responsible for managing a team of specialized subconsultants to deliver a fully integrated design. These subconsultants will cover a broad range of disciplines essential to a project of this scale, including civil engineering, structural engineering, mechanical, electrical, and plumbing (MEP) design, and landscape architecture. MHP will also coordinate consultants for low-voltage systems such as IT infrastructure, audio-visual components, and building security systems. Their scope includes planning for electronic access control, surveillance systems, and integration of future technology needs.

To support energy efficiency, performance, and long-term building functionality, the contract also includes commissioning services. Commissioning ensures that all building systems are designed,

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

installed, and tested to perform according to the owner's requirements. This adds an additional layer of quality assurance to the design and construction process, helping to reduce long-term operating costs and improve building reliability.

The costs associated with this agreement are based on a percentage of estimated construction costs and will remain subject to change until a Guaranteed Maximum Price (GMP) is established. The architect's fee is currently calculated at 7.2% of the estimated total construction cost of \$17,288,229, resulting in a projected fee of \$1,244,751. Additionally, mechanical, electrical, and plumbing (MEP) design fees are included: for new building construction, the MEP fee is 0.6% of an estimated \$4,438,407, totaling \$26,630; for renovation work, the MEP fee is 0.45% of an estimated \$10,602,000, totaling \$47,709.

There are also architect supplemental services, which are subs for various services, which total \$159,825 plus allowances for \$11,000.

If the scope changes, or if we phase the project, the costs that are percentage based would go down. If we terminate the project, the city would only have to pay for services rendered to that point. There is no termination fee.

This agreement provides the foundation to move into the schematic and construction design phases with the architect who helped us complete the conceptual design, knows our operational goals, and the vision for the new campus. We believe this approach allows for greater efficiency and continuity as we proceed with one of the most important capital projects the city has undertaken in recent years.

RECOMMENDED MOTION:

To approve Resolution 2025-34 authorizing the City Manager to enter into an agreement with Merriman Holt Powell Architects for full architectural design services for the City Campus Project and to execute all necessary documents to effectuate this agreement.

RESOLUTION NO. 2025-34

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH MERRIMAN HOLT POWELL ARCHITECTS FOR FULL ARCHITECTURAL DESIGN SERVICES FOR THE CITY CAMPUS PROJECT AND TO EXECUTE ALL NECESSARY DOCUMENTS TO EFFECTUATE THIS AGREEMENT.

* * * * *

WHEREAS, the City of Jersey Village has engaged Merriman Holt Powell (MHP) Architects for conceptual design and site planning of the City Campus project; and

WHEREAS, MHP Architects has demonstrated a strong understanding of the City's operational needs, budget constraints, and project goals during prior phases of the work; and

WHEREAS, staff recommends continuing this partnership with MHP Architects through a formal agreement for full architectural design services to advance the City Campus project from concept through construction; and

WHEREAS, the proposed agreement utilizes the AIA B101-2017 standard form of agreement between owner and architect and includes schematic design, design development, construction documents, and construction administration; and

WHEREAS, MHP will manage all required design disciplines, including civil, structural, mechanical, electrical, plumbing, landscape, low-voltage systems, and commissioning services to deliver an integrated and functional civic facility; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS:

SECTION 1. The City Council hereby authorizes the City Manager to enter into an agreement with Merriman Holt Powell Architects for architectural services related to the City Campus project, attached as Exhibit A, and to execute all necessary documents to effectuate this agreement on behalf of the City of Jersey Village, in substantially the form presented.

PASSED AND APPROVED this 14th day of **May 2025**.

James Singleton, Mayor

ATTEST:

Courtney Rutherford, City Secretary

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

AIA® Document B101® – 2017

Standard Form of Agreement Between Owner and Architect

AGREEMENT made as of the Fifth day of May in the year 2025
(In words, indicate day, month and year.)

BETWEEN the Architect's client identified as the Owner:
(Name, legal status, address and other information)

The City of Jersey Village

16327 Lakeview Dr.
Jersey Village, TX 77040

and the Architect:
(Name, legal status, address and other information)

Merriman Holt Powell Architects
3900 Essex La., Suite 200
Houston, TX 77027

for the following Project:
(Name, location and detailed description)

The City of Jersey Village
Jersey Village, TX 77040

The Project includes a City Hall for the City of Jersey Village. The Project will be located on property recently purchased by the Owner from Champions Forest Baptist Church. The Project includes the removal of existing structures, renovations of existing structures to remain, additions, and relates site improvements. Refer to Exhibit A for the Conceptual Design for the Project completed under a prior Agreement by the Architect.

The Owner and Architect agree as follows.

ADDITIONS AND DELETIONS:

The author of this document may have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

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ARTICLE 1 INITIAL INFORMATION

§ 1.1 This Agreement is based on the Initial Information set forth in this Section 1.1.

(For each item in this section, insert the information or a statement such as "not applicable" or "unknown at time of execution.")

§ 1.1.1 The Owner's program for the Project:

(Insert the Owner's program, identify documentation that establishes the Owner's program, or state the manner in which the program will be developed.)

Refer to Exhibit B for the program developed under a prior Agreement by the Architect.

§ 1.1.2 The Project's physical characteristics:

(Identify or describe pertinent information about the Project's physical characteristics, such as size; location; dimensions; geotechnical reports; site boundaries; topographic surveys; traffic and utility studies; availability of public and private utilities and services; legal description of the site, etc.)

Refer to Exhibit A for the Conceptual Design for the Project completed under a prior Agreement by the Architect.

§ 1.1.3 The Owner's budget for the Cost of the Work, as defined in Section 6.1:

(Provide total and, if known, a line item breakdown.)

The Owner's initial budget for the Cost of the Work is \$17,288,820. Refer to Exhibit C for the Conceptual Design cost estimate from the Contractor. The Architect, Owner, and Contractor will work cooperatively to adjust the scope of work as required to meet the Owner's budget for the Cost of the Work through the duration of the Project.

§ 1.1.4 The Owner's anticipated design and construction milestone dates:

- .1 Design phase milestone dates, if any:

Begin Schematic Design in June, 2025.

.2 Construction commencement date:

To be determined.

.3 Substantial Completion date or dates:

To be determined.

.4 Other milestone dates:

§ 1.1.5 The Owner intends the following procurement and delivery method for the Project:

(Identify method such as competitive bid or negotiated contract, as well as any requirements for accelerated or fast-track design and construction, multiple bid packages, or phased construction.)

Negotiated contract.

§ 1.1.6 The Owner's anticipated Sustainable Objective for the Project:

(Identify and describe the Owner's Sustainable Objective for the Project, if any.)

Not applicable.

§ 1.1.6.1 Deleted.

§ 1.1.7 The Owner identifies the following representative in accordance with Section 5.3:

(List name, address, and other contact information.)

Mr. Austin Bleess, City Manager
The City of Jersey Village
16327 Lakeview Dr.
Jersey Village, TX 77040

§ 1.1.8 The persons or entities, in addition to the Owner's representative, who are required to review the Architect's submittals to the Owner are as follows:

(List name, address, and other contact information.)

Building Committee

§ 1.1.9 The Owner shall retain the following consultants and contractors:

(List name, legal status, address, and other contact information.)

.1 Geotechnical Engineer:

To be determined.

.2 Civil Engineer:

- .3 Other, if any:
(List any other consultants and contractors retained by the Owner.)

Existing Facilities Surveying:
PEA Group
16060 Dillard Dr., Suite 250
Houston, TX 77040

§ 1.1.10 The Architect identifies the following representative in accordance with Section 2.3:
(List name, address, and other contact information.)

James Powell
Merriman Holt Powell Architects
3900 Essex Ln., #200
Houston, TX 77027

§ 1.1.11 The Architect shall retain the consultants identified in Sections 1.1.11.1 and 1.1.11.2:
(List name, legal status, address, and other contact information.)

§ 1.1.11.1 Consultants retained under Basic Services:

- .1 Structural Engineer:

CJG Engineers
6051 North Course Dr., Suite 375
Houston, TX 77072

- .2 Mechanical Engineer:

DBR Engineering Consultants
9990 Richmond Ave.
South Building, Suite 300
Houston, TX 77042

- .3 Electrical Engineer:

DBR Engineering Consultants
9990 Richmond Ave.
South Building, Suite 300
Houston, TX 77042

§ 1.1.11.2 Consultants retained under Supplemental Services:

Civil Engineer:

PEA Group

16060 Dillard Dr., Suite 250

Houston, TX 77040

Low Voltage Design (Security, IT, Structured Cabling)

DBR Engineering Consultants

9990 Richmond Ave.

South Building, Suite 300

Houston, TX 77042

Commissioning:

DBR Engineering Consultants

9990 Richmond Ave.

South Building, Suite 300

Houston, TX 77042

Landscape Architecture:

PEA Group

16060 Dillard Dr., Suite 250

Houston, TX 77040

Acoustical Engineering:

SLR International

2925 Briarpark Dr., Suite 675

Houston, TX 77042

§ 1.1.12 Other Initial Information on which the Agreement is based:

§ 1.2 The Owner and Architect may rely on the Initial Information. Both parties, however, recognize that the Initial Information may materially change and, in that event, the Owner and the Architect shall mutually agree to adjust the Architect's services, schedule for the Architect's services, and the Architect's compensation. The Owner or Owner's Contractor shall adjust the Owner's budget for the Cost of the Work and the Owner's anticipated design and construction milestones, as necessary, to accommodate material changes in the Initial Information.

§ 1.3 The parties shall agree upon written protocols governing the transmission and use of, and reliance on, Instruments of Service or any other information or documentation in digital form.

§ 1.3.1 Deleted.

ARTICLE 2 ARCHITECT'S RESPONSIBILITIES

§ 2.1 The Architect shall provide professional services as set forth in this Agreement. The Architect represents that it is properly licensed in the jurisdiction where the Project is located to provide the services required by this Agreement, or shall cause such services to be performed by appropriately licensed design professionals.

§ 2.2 The Architect shall perform its services consistent with the professional skill and care ordinarily provided by architects practicing in the same or similar locality under the same or similar circumstances. The Architect shall perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project.

§ 2.3 The Architect shall identify a representative authorized to act on behalf of the Architect with respect to the Project.

§ 2.4 Except with the Owner's knowledge and consent, the Architect shall not engage in any activity, or accept any employment, interest or contribution that would reasonably appear to compromise the Architect's professional judgment with respect to this Project.

§ 2.5 The Architect shall maintain the following insurance until termination of this Agreement. If any of the requirements set forth below are in addition to the types and limits the Architect normally maintains, the Owner shall pay the Architect as set forth in Section 11.9.

§ 2.5.1 Commercial General Liability with policy limits of not less than two million (\$ 2,000,000) for each occurrence and four million (\$ 4,000,000) in the aggregate for bodily injury and property damage.

§ 2.5.2 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Architect with policy limits of not less than one million (\$ 1,000,000) per accident for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles, along with any other statutorily required automobile coverage.

§ 2.5.3 The Architect may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance, provided such primary and excess or umbrella liability insurance policies result in the same or greater coverage as the coverages required under Sections 2.5.1 and 2.5.2, and in no event shall any excess or umbrella liability insurance provide narrower coverage than the primary policy. The excess policy shall not require the exhaustion of the underlying limits only through the actual payment by the underlying insurers.

§ 2.5.4 Workers' Compensation at statutory limits.

§ 2.5.5 Employers' Liability with policy limits not less than one million (\$ 1,000,000) each accident, one million (\$ 1,000,000) each employee, and one million (\$ 1,000,000) policy limit.

§ 2.5.6 Professional Liability covering negligent acts, errors and omissions in the performance of professional services with policy limits of not less than two million (\$ 2,000,000) per claim and two million (\$ 2,000,000) in the aggregate.

§ 2.5.7 **Additional Insured Obligations.** To the fullest extent permitted by law, the Architect shall cause the primary and excess or umbrella policies for Commercial General Liability and Automobile Liability to include the Owner as an additional insured for claims caused in whole or in part by the Architect's negligent acts or omissions. The additional insured coverage shall be primary and non-contributory to any of the Owner's insurance policies and shall apply to both ongoing and completed operations.

§ 2.5.8 The Architect shall provide certificates of insurance to the Owner that evidence compliance with the requirements in this Section 2.5.

ARTICLE 3 SCOPE OF ARCHITECT'S BASIC SERVICES

§ 3.1 The Architect's Basic Services consist of those described in this Article 3 and include usual and customary structural, mechanical, and electrical engineering services. Services not set forth in this Article 3 are Supplemental or Additional Services.

§ 3.1.1 The Architect shall manage the Architect's services, research applicable design criteria, attend Project meetings, communicate with members of the Project team, and report progress to the Owner.

§ 3.1.2 The Architect shall coordinate its services with those services provided by the Owner and the Owner's

consultants. The Architect shall be entitled to rely on, and shall not be responsible for, the accuracy, completeness, and timeliness of, services and information furnished by the Owner and the Owner's consultants. The Architect shall provide prompt written notice to the Owner if the Architect becomes aware of any error, omission, or inconsistency in such services or information.

§ 3.1.3 As soon as practicable after the date of this Agreement, the Architect shall submit for the Owner's approval a schedule for the performance of the Architect's services. The schedule initially shall include anticipated dates for the commencement of construction and for Substantial Completion of the Work as set forth in the Initial Information. The schedule shall include allowances for periods of time required for the Owner's review, for the performance of the Owner's consultants, and for approval of submissions by authorities having jurisdiction over the Project. Once approved by the Owner, time limits established by the schedule shall not, except for reasonable cause, be exceeded by the Architect or Owner. With the Owner's approval, the Architect shall adjust the schedule, if necessary, as the Project proceeds until the commencement of construction.

§ 3.1.4 The Architect shall not be responsible for an Owner's directive or substitution, or for the Owner's acceptance of non-conforming Work, made or given without the Architect's written approval.

§ 3.1.5 The Architect shall contact governmental authorities required to approve the Construction Documents and entities providing utility services to the Project. The Architect shall respond to applicable design requirements imposed by those authorities and entities.

§ 3.1.6 The Architect shall assist the Owner in connection with the Owner's responsibility for filing documents required for the approval of governmental authorities having jurisdiction over the Project.

§ 3.2 Schematic Design Phase Services

§ 3.2.1 The Architect shall review the program and other information furnished by the Owner, and shall review laws, codes, and regulations applicable to the Architect's services.

§ 3.2.2 The Architect shall prepare a preliminary evaluation of the Owner's program, schedule, budget for the Cost of the Work, Project site, the proposed procurement and delivery method, and other Initial Information, each in terms of the other, to ascertain the requirements of the Project. The Architect shall notify the Owner of (1) any inconsistencies discovered in the information, and (2) other information or consulting services that may be reasonably needed for the Project.

§ 3.2.3 The Architect shall present its preliminary evaluation to the Owner and shall discuss with the Owner alternative approaches to design and construction of the Project. The Architect shall reach an understanding with the Owner regarding the requirements of the Project.

§ 3.2.4 Based on the Project requirements agreed upon with the Owner, the Architect shall prepare and present, for the Owner's approval, a preliminary design illustrating the scale and relationship of the Project components.

§ 3.2.5 Based on the Owner's approval of the preliminary design, the Architect shall prepare Schematic Design Documents for the Owner's approval. The Schematic Design Documents shall consist of drawings and other documents including a site plan, if appropriate, and preliminary building plans, sections and elevations; and may include some combination of study models, perspective sketches, or digital representations. Preliminary selections of major building systems and construction materials shall be noted on the drawings or described in writing.

§ 3.2.5.1 The Architect shall consider sustainable design alternatives, such as material choices and building orientation, together with other considerations based on program and aesthetics, in developing a design that is consistent with the Owner's program, schedule and budget for the Cost of the Work. The Owner may obtain more advanced sustainable design services as a Supplemental Service under Section 4.1.1.

§ 3.2.5.2 The Architect will work cooperatively with the Owner's Contractor who shall consider the value of alternative materials, building systems and equipment, together with other considerations based on program and aesthetics, in developing a design for the Project that is consistent with the Owner's program, schedule, and budget for the Cost of the Work.

§ 3.2.6 The Architect shall submit to the Owner an estimate of the Cost of the Work prepared in accordance with Section 6.3.

§ 3.2.7 The Architect shall submit the Schematic Design Documents to the Owner, and request the Owner's approval.

§ 3.3 Design Development Phase Services

§ 3.3.1 Based on the Owner's approval of the Schematic Design Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect shall prepare Design Development Documents for the Owner's approval. The Design Development Documents shall illustrate and describe the development of the approved Schematic Design Documents and shall consist of drawings and other documents including plans, sections, elevations, typical construction details, and diagrammatic layouts of building systems to fix and describe the size and character of the Project as to architectural, structural, mechanical and electrical systems, and other appropriate elements. The Design Development Documents shall also include outline specifications that identify major materials and systems and establish, in general, their quality levels.

§ 3.3.2 The Owner's Contractor shall update the estimate of the Cost of the Work prepared in accordance with Section 6.3.

§ 3.3.3 The Architect shall submit the Design Development Documents to the Owner, and along with the Contractor advise the Owner of any adjustments to the Contractor's estimate of the Cost of the Work, and request the Owner's approval.

§ 3.4 Construction Documents Phase Services

§ 3.4.1 Based on the Owner's approval of the Design Development Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect shall prepare Construction Documents for the Owner's approval. The Construction Documents shall illustrate and describe the further development of the approved Design Development Documents and shall consist of Drawings and Specifications setting forth in detail the quality levels and performance criteria of materials and systems and other requirements for the construction of the Work. The Owner and Architect acknowledge that, in order to perform the Work, the Contractor will provide additional information, including Shop Drawings, Product Data, Samples and other similar submittals, which the Architect shall review in accordance with Section 3.6.4.

§ 3.4.2 The Architect shall incorporate the design requirements of governmental authorities having jurisdiction over the Project into the Construction Documents.

§ 3.4.3 The Architect shall compile a project manual that includes the Conditions of the Contract for Construction and Specifications.

§ 3.4.4 The Owner's Contractor shall update the estimate for the Cost of the Work prepared in accordance with Section 6.3.

§ 3.4.5 The Architect shall submit the Construction Documents to the Owner, and along with the Contractor advise the Owner of any adjustments to the Contractor's estimate of the Cost of the Work, take any action required under Section 6.5, and request the Owner's approval.

§ 3.5 Procurement Phase Services

§ 3.5.1 General

The Architect shall assist the Contractor in the procurement of Sub-Contractor bids.

§ 3.5.2 Competitive Bidding

§ 3.5.2.1 Deleted.

§ 3.5.2.2 Deleted.

§ 3.5.2.3 Deleted.

§ 3.5.3 Negotiated Proposals

§ 3.5.3.1 Proposal Documents shall consist of proposal requirements and proposed Contract Documents.

§ 3.5.3.2 The Architect shall assist the Owner in obtaining proposals by:

- .1 deleted;
- .2 deleted;
- .3 assisting the Contractor in obtaining Sub-Contractor and Vendor bids by answering questions from prospective sub-contractors; and,
- .4 preparing Bid Documents for the prospective sub-contractors in the form of addenda.

§ 3.5.3.3 Deleted.

§ 3.6 Construction Phase Services

§ 3.6.1 General

§ 3.6.1.1 The Architect shall provide administration of the Contract between the Owner and the Contractor as set forth below and in AIA Document A201™–2017, General Conditions of the Contract for Construction. If the Owner and Contractor modify AIA Document A201–2017, those modifications shall not affect the Architect’s services under this Agreement unless the Owner and the Architect amend this Agreement.

§ 3.6.1.2 The Architect shall advise and consult with the Owner during the Construction Phase Services. The Architect shall have authority to act on behalf of the Owner only to the extent provided in this Agreement. The Architect shall not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work, nor shall the Architect be responsible for the Contractor’s failure to perform the Work in accordance with the requirements of the Contract Documents. The Architect shall be responsible for the Architect’s negligent acts or omissions, but shall not have control over or charge of, and shall not be responsible for, acts or omissions of the Contractor or of any other persons or entities performing portions of the Work.

§ 3.6.1.3 Subject to Section 4.2 and except as provided in Section 3.6.6.5, the Architect’s responsibility to provide Construction Phase Services commences with the award of the Contract for Construction and terminates on the date the Architect issues the final Certificate for Payment.

§ 3.6.2 Evaluations of the Work

§ 3.6.2.1 The Architect shall visit the site at intervals appropriate to the stage of construction, or as otherwise required in Section 4.2.3, to become generally familiar with the progress and quality of the portion of the Work completed, and to determine, in general, if the Work observed is being performed in a manner indicating that the Work, when fully completed, will be in accordance with the Contract Documents. However, the Architect shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. On the basis of the site visits, the Architect shall keep the Owner reasonably informed about the progress and quality of the portion of the Work completed, and promptly report to the Owner (1) known deviations from the Contract Documents, (2) known deviations from the most recent construction schedule submitted by the Contractor, and (3) defects and deficiencies observed in the Work.

§ 3.6.2.2 The Architect has the authority to reject Work that does not conform to the Contract Documents. Whenever the Architect considers it necessary or advisable, the Architect shall have the authority to require inspection or testing of the Work in accordance with the provisions of the Contract Documents, whether or not the Work is fabricated, installed or completed. However, neither this authority of the Architect nor a decision made in good faith either to exercise or not to exercise such authority shall give rise to a duty or responsibility of the Architect to the Contractor, Subcontractors, suppliers, their agents or employees, or other persons or entities performing portions of the Work.

§ 3.6.2.3 The Architect shall interpret and decide matters concerning performance under, and requirements of, the Contract Documents on written request of either the Owner or Contractor. The Architect’s response to such requests shall be made in writing within any time limits agreed upon or otherwise with reasonable promptness.

§ 3.6.2.4 Interpretations and decisions of the Architect shall be consistent with the intent of, and reasonably inferable from, the Contract Documents, in compliance with applicable governing laws, and shall be in writing or in the form of drawings. When making such interpretations and decisions, the Architect shall endeavor to secure faithful performance by the Contractor and shall not be liable for results of interpretations or decisions rendered in good faith, except where such liability arises from the gross negligence or willful misconduct of the Architect. The Architect’s decisions on matters relating to aesthetic effect shall be final if consistent with the intent expressed in the Contract Documents.

§ 3.6.2.5 Unless the Owner and Contractor designate another person to serve as an Initial Decision Maker, as that term

is defined in AIA Document A201–2017, the Architect shall render initial decisions on Claims between the Owner and Contractor as provided in the Contract Documents.

§ 3.6.3 Certificates for Payment to Contractor

§ 3.6.3.1 The Architect shall review and certify the amounts due the Contractor and shall issue certificates in such amounts. The Architect's certification for payment shall constitute a representation to the Owner, based on the Architect's evaluation of the Work as provided in Section 3.6.2 and on the data comprising the Contractor's Application for Payment, that, to the best of the Architect's knowledge, information and belief, the Work has progressed to the point indicated, the quality of the Work is in accordance with the Contract Documents, and that the Contractor is entitled to payment in the amount certified. The foregoing representations are subject to (1) an evaluation of the Work for conformance with the Contract Documents upon Substantial Completion, (2) results of subsequent tests and inspections, (3) correction of minor deviations from the Contract Documents prior to completion, and (4) specific qualifications expressed by the Architect.

§ 3.6.3.2 The issuance of a Certificate for Payment shall not be a representation that the Architect has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work, (2) reviewed construction means, methods, techniques, sequences or procedures, (3) reviewed copies of requisitions received from Subcontractors and suppliers and other data requested by the Owner to substantiate the Contractor's right to payment, or (4) ascertained how or for what purpose the Contractor has used money previously paid on account of the Contract Sum.

§ 3.6.3.3 The Architect shall maintain a record of the Applications and Certificates for Payment.

§ 3.6.4 Submittals

§ 3.6.4.1 The Architect shall review the Contractor's submittal schedule and shall not unreasonably delay or withhold approval of the schedule. The Architect's action in reviewing submittals shall be taken in accordance with the approved submittal schedule or, in the absence of an approved submittal schedule, with reasonable promptness while allowing sufficient time, in the Architect's professional judgment, to permit adequate review.

§ 3.6.4.2 The Architect shall review and approve, or take other appropriate action upon, the Contractor's submittals such as Shop Drawings, Product Data and Samples, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. Review of such submittals is not for the purpose of determining the accuracy and completeness of other information such as dimensions, quantities, and installation or performance of equipment or systems, which are the Contractor's responsibility. The Architect's review shall not constitute approval of safety precautions or construction means, methods, techniques, sequences or procedures. The Architect's approval of a specific item shall not indicate approval of an assembly of which the item is a component.

§ 3.6.4.3 If the Contract Documents specifically require the Contractor to provide professional design services or certifications by a design professional related to systems, materials, or equipment, the Architect shall specify the appropriate performance and design criteria that such services must satisfy. The Architect shall review and take appropriate action on Shop Drawings and other submittals related to the Work designed or certified by the Contractor's design professional, provided the submittals bear such professional's seal and signature when submitted to the Architect. The Architect's review shall be for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. The Architect shall be entitled to rely upon, and shall not be responsible for, the adequacy and accuracy of the services, certifications, and approvals performed or provided by such design professionals.

§ 3.6.4.4 Subject to Section 4.2, the Architect shall review and respond to requests for information about the Contract Documents. The Architect shall set forth, in the Contract Documents, the requirements for requests for information. Requests for information shall include, at a minimum, a detailed written statement that indicates the specific Drawings or Specifications in need of clarification and the nature of the clarification requested. The Architect's response to such requests shall be made in writing within any time limits agreed upon, or otherwise with reasonable promptness. If appropriate, the Architect shall prepare and issue supplemental Drawings and Specifications in response to the requests for information.

§ 3.6.4.5 The Architect shall maintain a record of submittals and copies of submittals supplied by the Contractor in accordance with the requirements of the Contract Documents.

§ 3.6.5 Changes in the Work

§ 3.6.5.1 The Architect may order minor changes in the Work that are consistent with the intent of the Contract

Documents and do not involve an adjustment in the Contract Sum or an extension of the Contract Time. Subject to Section 4.2, the Architect shall prepare Change Orders and Construction Change Directives for the Owner’s approval and execution in accordance with the Contract Documents.

§ 3.6.5.2 The Architect shall maintain records relative to changes in the Work.

§ 3.6.6 Project Completion

§ 3.6.6.1 The Architect shall:

- .1 conduct inspections to determine the date or dates of Substantial Completion and the date of final completion;
- .2 issue Certificates of Substantial Completion;
- .3 forward to the Owner, for the Owner’s review and records, written warranties and related documents required by the Contract Documents and received from the Contractor; and,
- .4 issue a final Certificate for Payment based upon a final inspection indicating that, to the best of the Architect’s knowledge, information, and belief, the Work complies with the requirements of the Contract Documents.

§ 3.6.6.2 The Architect’s inspections shall be conducted with the Owner to check conformance of the Work with the requirements of the Contract Documents and to verify the accuracy and completeness of the list submitted by the Contractor of Work to be completed or corrected.

§ 3.6.6.3 When Substantial Completion has been achieved, the Architect shall inform the Owner about the balance of the Contract Sum remaining to be paid the Contractor, including the amount to be retained from the Contract Sum, if any, for final completion or correction of the Work.

§ 3.6.6.4 The Architect shall forward to the Owner the following information received from the Contractor: (1) consent of surety or sureties, if any, to reduction in or partial release of retainage or the making of final payment; (2) affidavits, receipts, releases and waivers of liens, or bonds indemnifying the Owner against liens; and (3) any other documentation required of the Contractor under the Contract Documents.

§ 3.6.6.5 Upon request of the Owner, and prior to the expiration of one year from the date of Substantial Completion, the Architect shall, without additional compensation, conduct a meeting with the Owner to review the facility operations and performance.

ARTICLE 4 SUPPLEMENTAL AND ADDITIONAL SERVICES

§ 4.1 Supplemental Services

§ 4.1.1 The services listed below are not included in Basic Services but may be required for the Project. The Architect shall provide the listed Supplemental Services only if specifically designated in the table below as the Architect’s responsibility, and the Owner shall compensate the Architect as provided in Section 11.2. Unless otherwise specifically addressed in this Agreement, if neither the Owner nor the Architect is designated, the parties agree that the listed Supplemental Service is not being provided for the Project.

(Designate the Architect’s Supplemental Services and the Owner’s Supplemental Services required for the Project by indicating whether the Architect or Owner shall be responsible for providing the identified Supplemental Service. Insert a description of the Supplemental Services in Section 4.1.2 below or attach the description of services as an exhibit to this Agreement.)

Supplemental Services	Responsibility (Architect, Owner, or not provided)
§ 4.1.1.1 Programming	Included in Basic Services
§ 4.1.1.2 Multiple preliminary designs	
§ 4.1.1.3 Measured drawings	
§ 4.1.1.4 Existing facilities surveys	Owner
§ 4.1.1.5 Site evaluation and planning	
§ 4.1.1.6 Building Information Model management responsibilities	
§ 4.1.1.7 Development of Building Information Models for post construction use	

§ 4.1.1.8	Civil engineering	Architect
§ 4.1.1.9	Landscape design	Architect
§ 4.1.1.10	Architectural interior design	
§ 4.1.1.11	Value analysis	
§ 4.1.1.12	Detailed cost estimating beyond that required in Section 6.3	
§ 4.1.1.13	On-site project representation	
§ 4.1.1.14	Conformed documents for construction	
§ 4.1.1.15	As-designed record drawings	Architect
§ 4.1.1.16	As-constructed record drawings	
§ 4.1.1.17	Post-occupancy evaluation	
§ 4.1.1.18	Facility support services	
§ 4.1.1.19	Tenant-related services	
§ 4.1.1.20	Architect's coordination of the Owner's consultants	
§ 4.1.1.21	Telecommunications/data design	Architect
§ 4.1.1.22	Security evaluation and planning	Architect
§ 4.1.1.23	Commissioning	Architect
§ 4.1.1.24	Sustainable Project Services pursuant to Section 4.1.3	
§ 4.1.1.25	Fast-track design services	
§ 4.1.1.26	Multiple bid packages	
§ 4.1.1.27	Historic preservation	
§ 4.1.1.28	Furniture, furnishings, and equipment design	
§ 4.1.1.29	Geotechnical Engineering	Owner
§ 4.1.1.30	Traffic Engineering	

§ 4.1.2 Description of Supplemental Services

§ 4.1.2.1 A description of each Supplemental Service identified in Section 4.1.1 as the Architect's responsibility is provided below.

(Describe in detail the Architect's Supplemental Services identified in Section 4.1.1 or, if set forth in an exhibit, identify the exhibit. The AIA publishes a number of Standard Form of Architect's Services documents that can be included as an exhibit to describe the Architect's Supplemental Services.)

Services for Civil Engineering, Landscape design, Telecommunications/data design, Security evaluation and planning, and Commissioning will be contracted by the Architect and billed at direct cost to the Owner. Services for As-Designed Record Drawings will be provided by the Architect and will be invoiced hourly according to the rates listed in Section 11.7.

§ 4.1.2.2 A description of each Supplemental Service identified in Section 4.1.1 as the Owner's responsibility is provided below.

(Describe in detail the Owner's Supplemental Services identified in Section 4.1.1 or, if set forth in an exhibit, identify the exhibit.)

Services for an Existing Facilities Survey, and Geotechnical Engineering will be provided by the Owner.

§ 4.1.3 Deleted.

§ 4.2 Architect's Additional Services

The Architect may provide Additional Services after execution of this Agreement without invalidating the Agreement. Except for services required due to the fault of the Architect, any Additional Services provided in accordance with this Section 4.2 shall entitle the Architect to compensation pursuant to Section 11.3 and an appropriate adjustment in the

Architect's schedule.

§ 4.2.1 Upon recognizing the need to perform the following Additional Services, the Architect shall notify the Owner with reasonable promptness and explain the facts and circumstances giving rise to the need. The Architect shall not proceed to provide the following Additional Services until the Architect receives the Owner's written authorization:

- .1 Services necessitated by a change in the Initial Information, previous instructions or approvals given by the Owner, or a material change in the Project including size, quality, complexity, the Owner's schedule or budget for Cost of the Work, or procurement or delivery method;
- .2 Services necessitated by the enactment or revision of codes, laws, or regulations, including changing or editing previously prepared Instruments of Service;
- .3 Changing or editing previously prepared Instruments of Service necessitated by official interpretations of applicable codes, laws or regulations that are either (a) contrary to specific interpretations by the applicable authorities having jurisdiction made prior to the issuance of the building permit, or (b) contrary to requirements of the Instruments of Service when those Instruments of Service were prepared in accordance with the applicable standard of care;
- .4 Services necessitated by decisions of the Owner not rendered in a timely manner or any other failure of performance on the part of the Owner or the Owner's consultants or contractors;
- .5 Preparing digital models or other design documentation for transmission to the Owner's consultants and contractors, or to other Owner-authorized recipients;
- .6 Preparation of design and documentation for alternate bid or proposal requests proposed by the Owner;
- .7 Preparation for, and attendance at, a public presentation, meeting or hearing;
- .8 Preparation for, and attendance at, a dispute resolution proceeding or legal proceeding, except where the Architect is party thereto;
- .9 Evaluation of the qualifications of entities providing bids or proposals;
- .10 Consultation concerning replacement of Work resulting from fire or other cause during construction; or,
- .11 Assistance to the Initial Decision Maker, if other than the Architect.

§ 4.2.2 To avoid delay in the Construction Phase, the Architect shall provide the following Additional Services, notify the Owner with reasonable promptness, and explain the facts and circumstances giving rise to the need. If, upon receipt of the Architect's notice, the Owner determines that all or parts of the services are not required, the Owner shall give prompt written notice to the Architect of the Owner's determination. The Owner shall compensate the Architect for the services provided prior to the Architect's receipt of the Owner's notice.

- .1 Reviewing a Contractor's submittal out of sequence from the submittal schedule approved by the Architect;
- .2 Responding to the Contractor's requests for information that are not prepared in accordance with the Contract Documents or where such information is available to the Contractor from a careful study and comparison of the Contract Documents, field conditions, other Owner-provided information, Contractor-prepared coordination drawings, or prior Project correspondence or documentation;
- .3 Preparing Change Orders and Construction Change Directives that require evaluation of Contractor's proposals and supporting data, or the preparation or revision of Instruments of Service;
- .4 Evaluating an extensive number of Claims as the Initial Decision Maker; or,
- .5 Evaluating substitutions proposed by the Owner or Contractor and making subsequent revisions to Instruments of Service resulting therefrom.

§ 4.2.3 The Architect shall provide Construction Phase Services exceeding the limits set forth below as Additional Services. When the limits below are reached, the Architect shall notify the Owner:

- .1 three (3) reviews of each Shop Drawing, Product Data item, sample and similar submittals of the Contractor
- .2 four per month (4 per month) visits to the site by the Architect during construction
- .3 two (2) inspections for any portion of the Work to determine whether such portion of the Work is substantially complete in accordance with the requirements of the Contract Documents
- .4 two (2) inspections for any portion of the Work to determine final completion.

§ 4.2.4 Except for services required under Section 3.6.6.5 and those services that do not exceed the limits set forth in Section 4.2.3, Construction Phase Services provided more than 60 days after (1) the date of Substantial Completion of the Work or (2) the initial date of Substantial Completion identified in the agreement between the Owner and Contractor, whichever is earlier, shall be compensated as Additional Services to the extent the Architect incurs additional cost in providing those Construction Phase Services.

§ 4.2.5 If the services covered by this Agreement have not been completed within thirty-six (36) months of the date of this Agreement, through no fault of the Architect, extension of the Architect's services beyond that time shall be compensated as Additional Services.

ARTICLE 5 OWNER'S RESPONSIBILITIES

§ 5.1 Unless otherwise provided for under this Agreement, the Owner shall provide information in a timely manner regarding requirements for and limitations on the Project, including a written program, which shall set forth the Owner's objectives; schedule; constraints and criteria, including space requirements and relationships; flexibility; expandability; special equipment; systems; and site requirements.

§ 5.2 The Owner shall establish the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Section 6.1; (2) the Owner's other costs; and, (3) reasonable contingencies related to all of these costs. The Owner shall update the Owner's budget for the Project as necessary throughout the duration of the Project until final completion. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Architect. The Owner and the Architect shall thereafter agree to a corresponding change in the Project's scope and quality.

§ 5.3 The Owner shall identify a representative authorized to act on the Owner's behalf with respect to the Project. The Owner shall render decisions and approve the Architect's submittals in a timely manner in order to avoid unreasonable delay in the orderly and sequential progress of the Architect's services.

§ 5.4 The Owner shall furnish surveys to describe physical characteristics, legal limitations and utility locations for the site of the Project, and a written legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the site; locations, dimensions, and other necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

§ 5.5 The Architect shall assist the Owner in arranging for the services of geotechnical engineers, which may include test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

§ 5.6 The Owner shall provide the Supplemental Services designated as the Owner's responsibility in Section 4.1.1.

§ 5.7 Deleted.

§ 5.8 The Owner shall coordinate the services of its own consultants with those services provided by the Architect. Upon the Architect's request, the Owner shall furnish copies of the scope of services in the contracts between the Owner and the Owner's consultants. The Owner shall furnish the services of consultants other than those designated as the responsibility of the Architect in this Agreement, or authorize the Architect to furnish them as an Additional Service, when the Architect requests such services and demonstrates that they are reasonably required by the scope of the Project. The Owner shall require that its consultants and contractors maintain insurance, including professional liability insurance, as appropriate to the services or work provided.

§ 5.9 The Owner shall furnish tests, inspections and reports required by law or the Contract Documents, such as structural, mechanical, and chemical tests, tests for air and water pollution, and tests for hazardous materials.

§ 5.10 The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner's needs and interests.

§ 5.11 The Owner shall provide prompt written notice to the Architect if the Owner becomes aware of any fault or defect in the Project, including errors, omissions or inconsistencies in the Architect's Instruments of Service.

§ 5.12 The Owner shall include the Architect in all communications with the Contractor that relate to or affect the Architect's services or professional responsibilities. The Owner shall promptly notify the Architect of the substance of any direct communications between the Owner and the Contractor otherwise relating to the Project. Communications by

and with the Architect's consultants shall be through the Architect.

§ 5.13 Before executing the Contract for Construction, the Owner shall coordinate the Architect's duties and responsibilities set forth in the Contract for Construction with the Architect's services set forth in this Agreement. The Owner shall provide the Architect a copy of the executed agreement between the Owner and Contractor, including the General Conditions of the Contract for Construction.

§ 5.14 The Owner shall provide the Architect access to the Project site prior to commencement of the Work and shall obligate the Contractor to provide the Architect access to the Work wherever it is in preparation or progress.

§ 5.15 Within 15 days after receipt of a written request from the Architect, the Owner shall furnish the requested information as necessary and relevant for the Architect to evaluate, give notice of, or enforce lien rights.

ARTICLE 6 COST OF THE WORK

§ 6.1 For purposes of this Agreement, the Cost of the Work shall be the total cost to the Owner to construct all elements of the Project designed or specified by the Architect and shall include contractors' general conditions costs, overhead and profit. The Cost of the Work also includes the reasonable value of labor, materials, and equipment, donated to, or otherwise furnished by, the Owner. The Cost of the Work does not include the compensation of the Architect; the costs of the land, rights-of-way, financing, or contingencies for changes in the Work; or other costs that are the responsibility of the Owner. The Cost of the Work will include the installed cost of Audio, Visual, and performance Lighting systems.

§ 6.2 The Owner's budget for the Cost of the Work is provided in Initial Information, and shall be adjusted throughout the Project as required under Sections 5.2, 6.4 and 6.5. Evaluations of the Owner's budget for the Cost of the Work, and the preliminary estimate of the Cost of the Work prepared by the Contractor and updated estimates of the Cost of the Work, prepared by the Contractor, represent the Architect's judgment as a design professional. It is recognized, however, that neither the Architect nor the Owner has control over the cost of labor, materials, or equipment; the Contractor's methods of determining bid prices; or competitive bidding, market, or negotiating conditions. Accordingly, the Architect cannot and does not warrant or represent that bids or negotiated prices will not vary from the Owner's budget for the Cost of the Work, or from any estimate of the Cost of the Work, or evaluation, prepared by the Contractor or agreed to by the Architect.

§ 6.3 In reviewing estimates of the Cost of the Work prepared by the Contractor, the Architect shall advise the Contractor and Owner about and shall be permitted to include contingencies for design, bidding, and price escalation; to determine what materials, equipment, component systems, and types of construction are to be included in the Contract Documents; to recommend reasonable adjustments in the program and scope of the Project; and to include design alternates as may be necessary to adjust the estimated Cost of the Work to meet the Owner's budget. The Contractor's estimate of the Cost of the Work shall be based on current area, volume, unit costs, sub-contractor and vendor information, Contractor's database, and other similar estimating techniques. If the Owner requires a detailed estimate of the Cost of the Work, the Architect will work cooperatively with the Contractor who shall provide such an estimate.

§ 6.4 If, through no fault of the Architect, the Procurement Phase has not commenced within 90 days after the Architect submits the Construction Documents to the Owner, the Owner's budget for the Cost of the Work shall be adjusted to reflect changes in the general level of prices in the applicable construction market.

§ 6.5 If at any time the Contractor's estimate of the Cost of the Work exceeds the Owner's budget for the Cost of the Work, the Contractor and Architect shall make appropriate recommendations to the Owner to adjust the Project's size, quality, or budget for the Cost of the Work, and the Owner shall reasonably cooperate with the Architect in making such adjustments subject to the Owner's review and approval of the recommendations.

§ 6.6 If the Owner's budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services is exceeded by the lowest bona fide bid or negotiated proposal, the Owner shall

- .1 give written approval of an increase in the budget for the Cost of the Work;
- .2 authorize renegotiating of the Project within a reasonable time;
- .3 terminate in accordance with Section 9.5;
- .4 in consultation with the Architect, revise the Project program, scope, or quality as required to reduce the Cost of the Work; or,
- .5 implement any other mutually acceptable alternative.

§ 6.7 If the Owner chooses to proceed under Section 6.6.4, the Architect shall modify the Construction Documents as necessary to comply with the Owner's budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services, or the budget as adjusted under Section 6.6.1. If the Owner requires the Architect to modify the Construction Documents because the negotiated proposal exceeds the Owner's budget for the Cost of the Work due to market conditions the Architect could not reasonably anticipate, the Owner shall compensate the Architect for the modifications as an Additional Service pursuant to Section 11.3; otherwise the Architect's services for modifying the Construction Documents shall be without additional compensation. In any event, the Architect's modification of the Construction Documents shall be the limit of the Architect's responsibility under this Article 6.

ARTICLE 7 COPYRIGHTS AND LICENSES

§ 7.1 The Architect and the Owner warrant that in transmitting Instruments of Service, or any other information, the transmitting party is the copyright owner of such information or has permission from the copyright owner to transmit such information for its use on the Project.

§ 7.2 The Architect and the Architect's consultants shall be deemed the authors and owners of their respective Instruments of Service, including the Drawings and Specifications, and shall retain all common law, statutory and other reserved rights, including copyrights. Submission or distribution of Instruments of Service to meet official regulatory requirements or for similar purposes in connection with the Project is not to be construed as publication in derogation of the reserved rights of the Architect and the Architect's consultants.

§ 7.3 The Architect grants to the Owner a nonexclusive license to use the Architect's Instruments of Service solely and exclusively for purposes of constructing, using, maintaining, altering and adding to the Project, provided that the Owner substantially performs its obligations under this Agreement, including prompt payment of all sums due pursuant to Article 9 and Article 11. The Architect shall obtain similar nonexclusive licenses from the Architect's consultants consistent with this Agreement. The license granted under this section permits the Owner to authorize the Contractor, Subcontractors, Sub-subcontractors, and suppliers, as well as the Owner's consultants and separate contractors, to reproduce applicable portions of the Instruments of Service, subject to any protocols established pursuant to Section 1.3, solely and exclusively for use in performing services or construction for the Project. If the Architect rightfully terminates this Agreement for cause as provided in Section 9.4, the license granted in this Section 7.3 shall terminate.

§ 7.3.1 In the event the Owner uses the Instruments of Service without retaining the authors of the Instruments of Service, the Owner releases the Architect and Architect's consultant(s) from all claims and causes of action arising from such uses. The Owner, to the extent permitted by law, further agrees to indemnify and hold harmless the Architect and its consultants from all costs and expenses, including the cost of defense, related to claims and causes of action asserted by any third person or entity to the extent such costs and expenses arise from the Owner's use of the Instruments of Service under this Section 7.3.1. The terms of this Section 7.3.1 shall not apply if the Owner rightfully terminates this Agreement for cause under Section 9.4.

§ 7.4 Except for the licenses granted in this Article 7, no other license or right shall be deemed granted or implied under this Agreement. The Owner shall not assign, delegate, sublicense, pledge or otherwise transfer any license granted herein to another party without the prior written agreement of the Architect. Any unauthorized use of the Instruments of Service shall be at the Owner's sole risk and without liability to the Architect and the Architect's consultants.

§ 7.5 Except as otherwise stated in Section 7.3, the provisions of this Article 7 shall survive the termination of this Agreement.

ARTICLE 8 CLAIMS AND DISPUTES

§ 8.1 General

§ 8.1.1 The Owner and Architect shall commence all claims and causes of action against the other and arising out of or related to this Agreement, whether in contract, tort, or otherwise, in accordance with the requirements of the binding dispute resolution method selected in this Agreement and within the period specified by applicable law, but in any case not more than 10 years after the date of Substantial Completion of the Work. The Owner and Architect waive all claims and causes of action not commenced in accordance with this Section 8.1.1.

§ 8.1.2 To the extent damages are covered by property insurance, the Owner and Architect waive all rights against each other and against the contractors, consultants, agents, and employees of the other for damages, except such rights as they may have to the proceeds of such insurance as set forth in AIA Document A201-2017, General Conditions of the Contract for Construction. The Owner or the Architect, as appropriate, shall require of the contractors, consultants, agents, and employees of any of them, similar waivers in favor of the other parties enumerated herein.

§ 8.1.3 The Architect and Owner waive consequential damages for claims, disputes, or other matters in question, arising out of or relating to this Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination of this Agreement, except as specifically provided in Section 9.7.

§ 8.2 Mediation

§ 8.2.1 Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to mediation as a condition precedent to binding dispute resolution. If such matter relates to or is the subject of a lien arising out of the Architect's services, the Architect may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to resolution of the matter by mediation or by binding dispute resolution.

§ 8.2.2 The Owner and Architect shall endeavor to resolve claims, disputes and other matters in question between them by mediation, which, shall be conducted by a qualified mediator jointly selected by the parties. A request for mediation shall be made in writing, delivered to the other party to this Agreement. The request may be made concurrently with the filing of a complaint or other appropriate demand for binding dispute resolution but, in such event, mediation shall proceed in advance of binding dispute resolution proceedings, which shall be stayed pending mediation for a period of 60 days from the date of filing, unless stayed for a longer period by agreement of the parties or court order.

§ 8.2.3 The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the place where the Project is located, unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.

§ 8.2.4 If the parties do not resolve a dispute through mediation pursuant to this Section 8.2, the method of binding dispute resolution shall be the following:

(Check the appropriate box.)

- ☐ Arbitration pursuant to Section 8.3 of this Agreement
- ☒ Litigation in a court of competent jurisdiction
- ☐ Other: *(Specify)*

If the Owner and Architect do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, the dispute will be resolved in a court of competent jurisdiction.

§ 8.3 Arbitration
Not applicable.

§ 8.3.4 Consolidation or Joinder
Not applicable.

ARTICLE 9 TERMINATION OR SUSPENSION

§ 9.1 If the Owner fails to make payments to the Architect in accordance with this Agreement, and such failure is not cured within ten (10) days after Architect has delivered written notice to Owner, such failure shall be considered substantial nonperformance and cause for termination or, at the Architect's option, cause for suspension of performance of services under this Agreement. If the Architect elects to suspend services, the Architect shall give seven days' written notice to the Owner before suspending services. In the event of a suspension of services, the Architect shall have no liability to the Owner for delay or damage caused the Owner because of such suspension of services. Before resuming services, the Owner shall pay the Architect all sums due prior to suspension and any expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.2 If the Owner suspends the Project, the Architect shall be compensated for services performed prior to notice of

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2023

§ 10.5 Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Owner or Architect.

§ 10.6 Unless otherwise required in this Agreement, the Architect shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.

§ 10.7 The Architect shall have the right to include photographic or artistic representations of the design of the Project among the Architect's promotional and professional materials. The Architect shall be given reasonable access to the completed Project to make such representations. However, the Architect's materials shall not include the Owner's confidential or proprietary information if the Owner has previously advised the Architect in writing of the specific information considered by the Owner to be confidential or proprietary. The Owner shall provide professional credit for the Architect in the Owner's promotional materials for the Project. This Section 10.7 shall survive the termination of this Agreement unless the Owner terminates this Agreement for cause pursuant to Section 9.4.

§ 10.8 If the Architect or Owner receives information specifically designated as "confidential" or "business proprietary," the receiving party shall keep such information strictly confidential and shall not disclose it to any other person except as set forth in Section 10.8.1. This Section 10.8 shall survive the termination of this Agreement.

§ 10.8.1 The receiving party may disclose "confidential" or "business proprietary" information after 7 days' notice to the other party, when required by law, arbitrator's order, or court order, including a subpoena or other form of compulsory legal process issued by a court or governmental entity, or to the extent such information is reasonably necessary for the receiving party to defend itself in any dispute. The receiving party may also disclose such information to its employees, consultants, or contractors in order to perform services or work solely and exclusively for the Project, provided those employees, consultants and contractors are subject to the restrictions on the disclosure and use of such information as set forth in this Section 10.8.

§ 10.9 The invalidity of any provision of the Agreement shall not invalidate the Agreement or its remaining provisions. If it is determined that any provision of the Agreement violates any law, or is otherwise invalid or unenforceable, then that provision shall be revised to the extent necessary to make that provision legal and enforceable. In such case the Agreement shall be construed, to the fullest extent permitted by law, to give effect to the parties' intentions and purposes in executing the Agreement.

ARTICLE 11 COMPENSATION

§ 11.1 For the Architect's Basic Services described under Article 3, the Owner shall compensate the Architect as follows:

- .1 Stipulated Sum
(Insert amount)

- .2 Percentage Basis
(Insert percentage value)

Seven point two (7.20) % of the Owner's budget for the Cost of the Work, as calculated in accordance with Section 11.6.

For Structural Engineering Services only: point six (.6) % of the Owner's budget for the Cost of the Work for building additions, not including sitework except for elements that require structural engineering; point four five (.45) % of the Owner's budget for the Cost of the Work for renovations that require structural engineering, not including sitework except for elements that require structural engineering; as calculated in accordance with Section 11.6.

- .3 Other
(Describe the method of compensation)

§ 11.2 For the Architect's Supplemental Services designated in Section 4.1.1 and for any Sustainability Services required pursuant to Section 4.1.3, the Owner shall compensate the Architect as follows:
(Insert amount of, or basis for, compensation. If necessary, list specific services to which particular methods of compensation apply.)

Compensation for Civil Engineering by PEA Group is \$24,000 plus an allowance of \$6,000 for project meetings, and for the Construction phase.

Compensation for Acoustical Engineering by SLR is \$29,700.

Compensation for Telecommunications/data design and Security Evaluation and planning by DBR is \$58,125.

Compensation for Commissioning by DBR is \$33,000.

Compensation for Landscape Design by PEA Group is \$15,000 plus and allowance of \$5,000 for Procurement assistance and for the Construction phase.

Compensation for As-Designed Record Drawings by Merriman Holt Powell Architects will be hourly according to the rates listed in Section 11.7.

§ 11.3 For Additional Services that may arise during the course of the Project, including those under Section 4.2, the Owner shall compensate the Architect as follows:
(Insert amount of, or basis for, compensation.)

Hourly rates as listed in Section 11.7

§ 11.4 Compensation for Supplemental and Additional Services of the Architect's consultants when not included in Section 11.2 or 11.3, shall be the amount invoiced to the Architect plus zero percent (0 %), or as follows:
(Insert amount of, or basis for computing, Architect's consultants' compensation for Supplemental or Additional Services.)

§ 11.5 When compensation for Basic Services is based on a stipulated sum or a percentage basis, the proportion of compensation for each phase of services shall be as follows:

Schematic Design Phase	twenty	percent (20 %)
Design Development Phase	twenty-five	percent (25 %)
Construction Documents Phase	thirty	percent (30 %)
Procurement Phase	five	percent (5 %)
Construction Phase	twenty	percent (20 %)
Total Basic Compensation		one hundred percent (100.00 %)

§ 11.6 When compensation identified in Section 11.1 is on a percentage basis, progress payments for each phase of Basic Services shall be calculated by multiplying the percentages identified in this Article by the Owner's most recent budget for the Cost of the Work. Compensation paid in previous progress payments shall not be adjusted based on subsequent updates to the Owner's budget for the Cost of the Work.

§ 11.6.1 When compensation is on a percentage basis and any portions of the Project are deleted or otherwise not constructed, compensation for those portions of the Project shall be payable to the extent services are performed on those portions. The Architect shall be entitled to compensation in accordance with this Agreement for all services performed whether or not the Construction Phase is commenced.

§ 11.7 The hourly billing rates for services of the Architect and the Architect's consultants are set forth below. The rates

shall be adjusted in accordance with the Architect's and Architect's consultants' normal review practices.
(If applicable, attach an exhibit of hourly billing rates or insert them below.)

Employee or Category	Rate (\$0.00)
Partners	\$250
Principals	\$190
Senior Staff	\$150
Professional Staff	\$120
Support Staff	\$95

§ 11.8 Compensation for Reimbursable Expenses

§ 11.8.1 Reimbursable Expenses are in addition to compensation for Basic, Supplemental, and Additional Services and include expenses incurred by the Architect and the Architect's consultants directly related to the Project, as follows:

- .1 Transportation and authorized out-of-town travel and subsistence;
- .2 Long distance services, dedicated data and communication services, teleconferences, Project web sites, and extranets;
- .3 Permitting and other fees required by authorities having jurisdiction over the Project;
- .4 Printing, reproductions, plots, and standard form documents;
- .5 Postage, handling, and delivery;
- .6 Deleted;
- .7 Renderings, physical models, mock-ups, professional photography, and presentation materials requested by the Owner or required for the Project;
- .8 If required by the Owner, and with the Owner's prior written approval, the Architect's consultants' expenses of professional liability insurance dedicated exclusively to this Project, or the expense of additional insurance coverage or limits in excess of that normally maintained by the Architect's consultants;
- .9 All taxes levied on professional services and on reimbursable expenses;
- .10 Site office expenses;
- .11 Deleted; and,
- .12 Other similar Project-related expenditures.

§ 11.8.2 For Reimbursable Expenses the compensation shall be the expenses incurred by the Architect and the Architect's consultants plus ten percent (10 %) of the expenses incurred.

§ 11.9 Architect's Insurance. If the types and limits of coverage required in Section 2.5 are in addition to the types and limits the Architect normally maintains, the Owner shall pay the Architect for the additional costs incurred by the Architect for the additional coverages as set forth below:

(Insert the additional coverages the Architect is required to obtain in order to satisfy the requirements set forth in Section 2.5, and for which the Owner shall reimburse the Architect.)

§ 11.10 Payments to the Architect

§ 11.10.1 Initial Payments

§ 11.10.1.1 An initial payment of zero (\$ 0) shall be made upon execution of this Agreement and is the minimum payment under this Agreement. It shall be credited to the Owner's account in the final invoice.

§ 11.10.1.2 Deleted.

§ 11.10.2 Progress Payments

§ 11.10.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed. Payments are due and payable upon presentation of the Architect's invoice. Amounts unpaid sixty (60) days after the invoice date shall bear interest at the rate entered below, or in the absence thereof at the legal rate prevailing from time to time at the principal place of business of the Architect.
(Insert rate of monthly or annual interest agreed upon.)

Point five per month % .5% per month

§ 11.10.2.2 The Owner shall not withhold amounts from the Architect's compensation to impose a penalty or liquidated damages on the Architect, or to offset sums requested by or paid to contractors for the cost of changes in the Work, unless the Architect agrees or has been found liable for the amounts in a binding dispute resolution proceeding.

§ 11.10.2.3 Records of Reimbursable Expenses, expenses pertaining to Supplemental and Additional Services, and services performed on the basis of hourly rates shall be available to the Owner at mutually convenient times.

ARTICLE 12 SPECIAL TERMS AND CONDITIONS

Special terms and conditions that modify this Agreement are as follows:
(Include other terms and conditions applicable to this Agreement.)

Fees described in Article 11 will not be reduced based on savings returned to Owner by Contractor during or after construction of the Project.

ARTICLE 13 SCOPE OF THE AGREEMENT

§ 13.1 This Agreement represents the entire and integrated agreement between the Owner and the Architect and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Owner and Architect.

§ 13.2 This Agreement is comprised of the following documents identified below:

- .1 AIA Document B101™–2017, Standard Form Agreement Between Owner and Architect
- .2 Deleted.

- .3 Exhibits:
(Check the appropriate box for any exhibits incorporated into this Agreement.)

[] AIA Document E204™–2017, Sustainable Projects Exhibit, dated as indicated below:
(Insert the date of the E204-2017 incorporated into this agreement.)

[X] Other Exhibits incorporated into this Agreement:
(Clearly identify any other exhibits incorporated into this Agreement, including any exhibits and scopes of services identified as exhibits in Section 4.1.2.)

Exhibit A: Conceptual Design completed under a prior Agreement.

Exhibit B: Program developed under a prior Agreement.

Exhibit C: Cost estimate by Contractor for Conceptual Design.»

Exhibit D: Compensation example for Architect's Basic Services.

- .4 Other documents:
(List other documents, if any, forming part of the Agreement.)

This Agreement entered into as of the day and year first written above.

OWNER (Signature)

(Printed name and title)

ARCHITECT (Signature)

James Powell, President

(Printed name, title, and license number, if required)

Additions and Deletions Report for AIA® Document B101® – 2017

This Additions and Deletions Report, as defined on page 1 of the associated document, reproduces below all text the author has added to the standard form AIA document in order to complete it, as well as any text the author may have added to or deleted from the original AIA text. Added text is shown underlined. Deleted text is indicated with a horizontal line through the original AIA text.

Note: This Additions and Deletions Report is provided for information purposes only and is not incorporated into or constitute any part of the associated AIA document. This Additions and Deletions Report and its associated document were generated simultaneously by AIA software at 08:22:49 CDT on 05/05/2025.

Changes to original AIA text

PAGE 1

The Project includes a City Hall for the City of Jersey Village. The Project will be located on property recently purchased by the Owner from Champions Forest Baptist Church. The Project includes the removal of existing structures, renovations of existing structures to remain, additions, and relates site improvements. Refer to Exhibit A for the Conceptual Design for the Project completed under a prior Agreement by the Architect.

PAGE 2

Refer to Exhibit B for the program developed under a prior Agreement by the Architect.

Refer to Exhibit A for the Conceptual Design for the Project completed under a prior Agreement by the Architect.

The Owner's initial budget for the Cost of the Work is \$17,288,820. Refer to Exhibit C for the Conceptual Design cost estimate from the Contractor. The Architect, Owner, and Contractor will work cooperatively to adjust the scope of work as required to meet the Owner's budget for the Cost of the Work through the duration of the Project.

PAGE 3

Begin Schematic Design in June, 2025.

~~§ 1.1.6.1 If the Owner identifies a Sustainable Objective, the Owner and Architect shall complete and incorporate AIA Document E204™ 2017, Sustainable Projects Exhibit, into this Agreement to define the terms, conditions and services related to the Owner's Sustainable Objective. If E204 2017 is incorporated into this agreement, the Owner and Architect shall incorporate the completed E204 2017 into the agreements with the consultants and contractors performing services or Work in any way associated with the Sustainable Objective. Not applicable.~~

§ 1.1.6.1 Deleted.

PAGE 4

Existing Facilities Surveying:

PEA Group

16060 Dillard Dr., Suite 250

Houston, TX 77040

James Powell

Merriman Holt Powell Architects

3900 Essex Ln., #200

Houston, TX 77027

CJG Engineers

6051 North Course Dr., Suite 375

Houston, TX 77072

PAGE 5

DBR Engineering Consultants

9990 Richmond Ave.

South Building, Suite 300

Houston, TX 77042

DBR Engineering Consultants

9990 Richmond Ave.

South Building, Suite 300

Houston, TX 77042

Civil Engineer:

PEA Group

16060 Dillard Dr., Suite 250

Houston, TX 77040

Low Voltage Design (Security, IT, Structured Cabling)

DBR Engineering Consultants

9990 Richmond Ave.

South Building, Suite 300

Houston, TX 77042

Commissioning:

DBR Engineering Consultants

9990 Richmond Ave.

South Building, Suite 300

Houston, TX 77042

Landscape Architecture:

PEA Group

16060 Dillard Dr., Suite 250

Houston, TX 77040

Acoustical Engineering:

SLR International

2925 Briarpark Dr., Suite 675

Houston, TX 77042

PAGE 6

§ 1.2 The Owner and Architect may rely on the Initial Information. Both parties, however, recognize that the Initial Information may materially change and, in that event, the Owner and the Architect shall ~~appropriately mutually agree to~~ adjust the Architect's services, schedule for the Architect's services, and the Architect's compensation. The Owner or Owner's Contractor shall adjust the Owner's budget for the Cost of the Work and the Owner's anticipated design and construction milestones, as necessary, to accommodate material changes in the Initial Information.

§ 1.3.1 ~~Any use of, or reliance on, all or a portion of a building information model without agreement to written protocols governing the use of, and reliance on, the information contained in the model shall be at the using or relying party's sole risk and without liability to the other party and its contractors or consultants, the authors of, or contributors to, the building information model, and each of their agents and employees Deleted.~~

§ 2.5.1 Commercial General Liability with policy limits of not less than two million (\$ 2,000,000) for each occurrence and four million (\$ 4,000,000) in the aggregate for bodily injury and property damage.

§ 2.5.2 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Architect with policy limits of not less than one million (\$ 1,000,000) per accident for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles, along with any other statutorily required automobile coverage.

§ 2.5.5 Employers' Liability with policy limits not less than one million (\$ 1,000,000) each accident, one million (\$ 1,000,000) each employee, and one million (\$ 1,000,000) policy limit.

PAGE 7

§ 2.5.6 Professional Liability covering negligent acts, errors and omissions in the performance of professional services with policy limits of not less than two million (\$ 2,000,000) per claim and two million (\$ 2,000,000) in the aggregate.

PAGE 8

§ 3.2.5.2 The Architect will work cooperatively with the Owner's Contractor who shall consider the value of

alternative materials, building systems and equipment, together with other considerations based on program and aesthetics, in developing a design for the Project that is consistent with the Owner's program, schedule, and budget for the Cost of the Work.

§ 3.3.2 The ~~Architect~~Owner's Contractor shall update the estimate of the Cost of the Work prepared in accordance with Section 6.3.

§ 3.3.3 The Architect shall submit the Design Development Documents to the Owner, and along with the Contractor advise the Owner of any adjustments to the Contractor's estimate of the Cost of the Work, and request the Owner's approval.

§ 3.4.3 ~~During the development of the Construction Documents, the Architect shall assist the Owner in the development and preparation of (1) procurement information that describes the time, place, and conditions of bidding, including bidding or proposal forms; (2) the form of agreement between the Owner and Contractor; and (3) the Conditions of the Contract for Construction (General, Supplementary and other Conditions). The Architect shall also~~The Architect shall compile a project manual that includes the Conditions of the Contract for Construction and Specifications, ~~and may include bidding requirements and sample forms.~~

PAGE 9

§ 3.4.4 The ~~Architect~~Owner's Contractor shall update the estimate for the Cost of the Work prepared in accordance with Section 6.3.

§ 3.4.5 The Architect shall submit the Construction Documents to the Owner, and along with the Contractor advise the Owner of any adjustments to the Contractor's estimate of the Cost of the Work, take any action required under Section 6.5, and request the Owner's approval.

The Architect shall assist the ~~Owner in establishing a list of prospective contractors. Following the Owner's approval of the Construction Documents, the Architect shall assist the Owner in (1) obtaining either competitive bids or negotiated proposals; (2) confirming responsiveness of bids or proposals; (3) determining the successful bid or proposal, if any; and, (4) awarding and preparing contracts for construction~~Contractor in the procurement of Sub-Contractor bids.

§ 3.5.2.1 ~~Bidding Documents shall consist of bidding requirements and proposed Contract Documents~~Deleted.

§ 3.5.2.2 The Architect shall assist the Owner in bidding the Project by:

- ~~1. facilitating the distribution of Bidding Documents to prospective bidders;~~
- ~~2. organizing and conducting a pre-bid conference for prospective bidders;~~
- ~~3. preparing responses to questions from prospective bidders and providing clarifications and interpretations of the Bidding Documents to the prospective bidders in the form of addenda; and,~~
- ~~4. organizing and conducting the opening of the bids, and subsequently documenting and distributing the bidding results, as directed by the Owner.~~

§ 3.5.2.3 ~~If the Bidding Documents permit substitutions, upon the Owner's written authorization, the Architect shall, as an Additional Service, consider requests for substitutions and prepare and distribute addenda identifying approved substitutions to all prospective bidders~~Deleted.

§ 3.5.2.3 Deleted.

- ~~1. facilitating the distribution of Proposal Documents for distribution to prospective contractors and requesting their return upon completion of the negotiation process~~deleted;
- ~~2. organizing and participating in selection interviews with prospective contractors~~deleted;
- ~~3. preparing responses to questions from prospective contractors and providing clarifications and interpretations of the Proposal Documents to the prospective contractors in the form of addenda~~assisting the Contractor in obtaining Sub-Contractor and Vendor bids by answering

questions from prospective sub-contractors; and,

4. ~~participating in negotiations with preparing Bid Documents for the prospective sub-contractors, and subsequently preparing a summary report of the negotiation results, as directed by the Owner in the form of addenda.~~

§ 3.5.3.3 If the Proposal Documents permit substitutions, upon the Owner's written authorization, the Architect shall, as an Additional Service, consider requests for substitutions and prepare and distribute addenda identifying approved substitutions to all prospective contractors ~~Deleted.~~

PAGE 10

§ 3.6.2.4 Interpretations and decisions of the Architect shall be consistent with the intent of, and reasonably inferable from, the Contract Documents, in compliance with applicable governing laws, and shall be in writing or in the form of drawings. When making such interpretations and decisions, the Architect shall endeavor to secure faithful performance by both Owner and the Contractor, ~~shall not show partiality to either~~, and shall not be liable for results of interpretations or decisions rendered in good faith, except where such liability arises from the gross negligence or willful misconduct of the Architect. The Architect's decisions on matters relating to aesthetic effect shall be final if consistent with the intent expressed in the Contract Documents.

PAGE 13

Supplemental Services	Responsibility (Architect, Owner, or not provided)
§ 4.1.1.1 Programming	<u>Included in Basic Services</u>
§ 4.1.1.2 Multiple preliminary designs	
§ 4.1.1.3 Measured drawings	
§ 4.1.1.4 Existing facilities surveys	<u>Owner</u>
§ 4.1.1.5 Site evaluation and planning	
§ 4.1.1.6 Building Information Model management responsibilities	
§ 4.1.1.7 Development of Building Information Models for post construction use	
§ 4.1.1.8 Civil engineering	<u>Architect</u>
§ 4.1.1.9 Landscape design	<u>Architect</u>
§ 4.1.1.10 Architectural interior design	
§ 4.1.1.11 Value analysis	
§ 4.1.1.12 Detailed cost estimating beyond that required in Section 6.3	
§ 4.1.1.13 On-site project representation	
§ 4.1.1.14 Conformed documents for construction	
§ 4.1.1.15 As-designed record drawings	<u>Architect</u>
§ 4.1.1.16 As-constructed record drawings	
§ 4.1.1.17 Post-occupancy evaluation	
§ 4.1.1.18 Facility support services	
§ 4.1.1.19 Tenant-related services	
§ 4.1.1.20 Architect's coordination of the Owner's consultants	
§ 4.1.1.21 Telecommunications/data design	<u>Architect</u>
§ 4.1.1.22 Security evaluation and planning	<u>Architect</u>
§ 4.1.1.23 Commissioning	<u>Architect</u>

§ 4.1.1.24	Sustainable Project Services pursuant to Section 4.1.3	
§ 4.1.1.25	Fast-track design services	
§ 4.1.1.26	Multiple bid packages	
§ 4.1.1.27	Historic preservation	
§ 4.1.1.28	Furniture, furnishings, and equipment design	
§ 4.1.1.29	Other services provided by specialty Consultants Geotechnical Engineering	Owner
§ 4.1.1.30	Other Supplemental Services Traffic Engineering	

Services for Civil Engineering, Landscape design, Telecommunications/data design, Security evaluation and planning, and Commissioning will be contracted by the Architect and billed at direct cost to the Owner. Services for As-Designed Record Drawings will be provided by the Architect and will be invoiced hourly according to the rates listed in Section 11.7.

~~§ 4.1.3 If the Owner identified a Sustainable Objective in Article 1, the Architect shall provide, as a Supplemental Service, the Sustainability Services required in AIA Document E204™ 2017, Sustainable Projects Exhibit, attached to this Agreement. The Owner shall compensate the Architect as provided in Section 11.2 Services for an Existing Facilities Survey, and Geotechnical Engineering will be provided by the Owner.~~

~~§ 4.1.3 Deleted.~~

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- .1 three (3) reviews of each Shop Drawing, Product Data item, sample and similar submittals of the Contractor
- .2 four per month (4 per month) visits to the site by the Architect during construction
- .3 two (2) inspections for any portion of the Work to determine whether such portion of the Work is substantially complete in accordance with the requirements of the Contract Documents
- .4 two (2) inspections for any portion of the Work to determine final completion.

§ 4.2.5 If the services covered by this Agreement have not been completed within thirty-six (36) months of the date of this Agreement, through no fault of the Architect, extension of the Architect's services beyond that time shall be compensated as Additional Services.

PAGE 15

§ 5.5 The ~~Owner~~ Architect shall ~~furnish~~ assist the Owner in arranging for the services of geotechnical engineers, which may include test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

~~§ 5.7 If the Owner identified a Sustainable Objective in Article 1, the Owner shall fulfill its responsibilities as required in AIA Document E204™ 2017, Sustainable Projects Exhibit, attached to this Agreement Deleted.~~

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§ 6.1 For purposes of this Agreement, the Cost of the Work shall be the total cost to the Owner to construct all elements of the Project designed or specified by the Architect and shall include contractors' general conditions

costs, overhead and profit. The Cost of the Work also includes the reasonable value of labor, materials, and equipment, donated to, or otherwise furnished by, the Owner. The Cost of the Work does not include the compensation of the Architect; the costs of the land, rights-of-way, financing, or contingencies for changes in the Work; or other costs that are the responsibility of the Owner. The Cost of the Work will include the installed cost of Audio, Visual, and performance Lighting systems.

§ 6.2 The Owner's budget for the Cost of the Work is provided in Initial Information, and shall be adjusted throughout the Project as required under Sections 5.2, 6.4 and 6.5. Evaluations of the Owner's budget for the Cost of the Work, and the preliminary estimate of the Cost of the Work prepared by the Contractor and updated estimates of the Cost of the Work, prepared by the ~~Architect~~Contractor, represent the Architect's judgment as a design professional. It is recognized, however, that neither the Architect nor the Owner has control over the cost of labor, materials, or equipment; the Contractor's methods of determining bid prices; or competitive bidding, market, or negotiating conditions. Accordingly, the Architect cannot and does not warrant or represent that bids or negotiated prices will not vary from the Owner's budget for the Cost of the Work, or from any estimate of the Cost of the Work, or evaluation, prepared by the Contractor or agreed to by the Architect.

§ 6.3 In ~~preparing~~reviewing estimates of the Cost of the Work prepared by the Contractor, the Architect shall advise the Contractor and Owner about and shall be permitted to include contingencies for design, bidding, and price escalation; to determine what materials, equipment, component systems, and types of construction are to be included in the Contract Documents; to recommend reasonable adjustments in the program and scope of the Project; and to include design alternates as may be necessary to adjust the estimated Cost of the Work to meet the Owner's budget. The ~~Architect's~~Contractor's estimate of the Cost of the Work shall be based on current area, volume, ~~or similar conceptual unit costs, sub-contractor and vendor information, Contractor's database, and other similar~~ estimating techniques. If the Owner requires a detailed estimate of the Cost of the Work, the Architect ~~shall provide such an estimate, if identified as the Architect's responsibility in Section 4.1.1, as a Supplemental Service~~will work cooperatively with the Contractor who shall provide such an estimate.

§ 6.5 If at any time the ~~Architect's~~Contractor's estimate of the Cost of the Work exceeds the Owner's budget for the Cost of the Work, the Contractor and Architect shall make appropriate recommendations to the Owner to adjust the Project's size, quality, or budget for the Cost of the Work, and the Owner shall reasonably cooperate with the Architect in making such adjustments subject to the Owner's review and approval of the recommendations.

- .2 authorize ~~rebidding or~~ renegotiating of the Project within a reasonable time;

§ 6.7 If the Owner chooses to proceed under Section 6.6.4, the Architect shall modify the Construction Documents as necessary to comply with the Owner's budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services, or the budget as adjusted under Section 6.6.1. If the Owner requires the Architect to modify the Construction Documents because the ~~lowest bona fide bid or~~ negotiated proposal exceeds the Owner's budget for the Cost of the Work due to market conditions the Architect could not reasonably anticipate, the Owner shall compensate the Architect for the modifications as an Additional Service pursuant to Section 11.3; otherwise the Architect's services for modifying the Construction Documents shall be without additional compensation. In any event, the Architect's modification of the Construction Documents shall be the limit of the Architect's responsibility under this Article 6.

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§ 8.2.2 The Owner and Architect shall endeavor to resolve claims, disputes and other matters in question between them by mediation, which, ~~unless the parties mutually agree otherwise, shall be administered/conducted by the American Arbitration Association in accordance with its Construction Industry Mediation Procedures in effect on the date of this Agreement~~ a qualified mediator jointly selected by the parties. A request for mediation shall be made in writing, delivered to the other party to this Agreement, ~~and filed with the person or entity administering the mediation.~~ The request may be made concurrently with the filing of a complaint or other appropriate demand for binding dispute resolution but, in such event, mediation shall proceed in advance of binding dispute resolution proceedings, which shall be stayed pending mediation for a period of 60 days from the date of filing, unless stayed for a longer period by agreement of the parties or court order. ~~If an arbitration proceeding is stayed pursuant to this section, the parties may nonetheless proceed to the selection of the arbitrator(s) and agree upon a schedule for later~~

proceedings.

[☒] Litigation in a court of competent jurisdiction

~~§ 8.3.1 If the parties have selected arbitration as the method for binding dispute resolution in this Agreement, any claim, dispute or other matter in question arising out of or related to this Agreement subject to, but not resolved by, mediation shall be subject to arbitration, which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Arbitration Rules in effect on the date of this Agreement. A demand for arbitration shall be made in writing, delivered to the other party to this Agreement, and filed with the person or entity administering the arbitration.~~

~~§ 8.3.1.1 A demand for arbitration shall be made no earlier than concurrently with the filing of a request for mediation, but in no event shall it be made after the date when the institution of legal or equitable proceedings based on the claim, dispute or other matter in question would be barred by the applicable statute of limitations. For statute of limitations purposes, receipt of a written demand for arbitration by the person or entity administering the arbitration shall constitute the institution of legal or equitable proceedings based on the claim, dispute or other matter in question.~~

~~§ 8.3.2 The foregoing agreement to arbitrate, and other agreements to arbitrate with an additional person or entity duly consented to by parties to this Agreement, shall be specifically enforceable in accordance with applicable law in any court having jurisdiction thereof.~~

~~§ 8.3.3 The award rendered by the arbitrator(s) shall be final, and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction thereof.~~

~~§ 8.3.4 Consolidation or Joinder~~

~~§ 8.3.4.1 Either party, at its sole discretion, may consolidate an arbitration conducted under this Agreement with any other arbitration to which it is a party provided that (1) the arbitration agreement governing the other arbitration permits consolidation; (2) the arbitrations to be consolidated substantially involve common questions of law or fact; and (3) the arbitrations employ materially similar procedural rules and methods for selecting arbitrator(s).~~

~~§ 8.3.4.2 Either party, at its sole discretion, may include by joinder persons or entities substantially involved in a common question of law or fact whose presence is required if complete relief is to be accorded in arbitration, provided that the party sought to be joined consents in writing to such joinder. Consent to arbitration involving an additional person or entity shall not constitute consent to arbitration of any claim, dispute or other matter in question not described in the written consent.~~

~~§ 8.3.4.3 The Owner and Architect grant to any person or entity made a party to an arbitration conducted under this Section 8.3, whether by joinder or consolidation, the same rights of joinder and consolidation as the Owner and Architect under this Agreement.~~

~~§ 8.4 The provisions of this Article 8 shall survive the termination of this Agreement.~~

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Not applicable.

§ 8.3.4 Consolidation or Joinder

Not applicable.

§ 9.1 If the Owner fails to make payments to the Architect in accordance with this Agreement, and such failure is not cured within ten (10) days after Architect has delivered written notice to Owner, such failure shall be considered substantial nonperformance and cause for termination or, at the Architect's option, cause for suspension of performance of services under this Agreement. If the Architect elects to suspend services, the Architect shall give seven days' written notice to the Owner before suspending services. In the event of a suspension of services, the Architect shall have no liability to the Owner for delay or damage caused the Owner because of such suspension of services. Before resuming services, the Owner shall pay the Architect all sums due prior to suspension and any expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted.

To be determined as mutually agreed by Owner and Architect.

§ 10.1 This Agreement shall be governed by the law of the place where the Project is located, excluding that jurisdiction's choice of law rules. ~~If the parties have selected arbitration as the method of binding dispute resolution, the Federal Arbitration Act shall govern Section 8.3.~~

Seven point two (7.20) % of the Owner's budget for the Cost of the Work, as calculated in accordance with Section 11.6.

For Structural Engineering Services only: point six (.6) % of the Owner's budget for the Cost of the Work for building additions, not including sitework except for elements that require structural engineering; point four five (.45) % of the Owner's budget for the Cost of the Work for renovations that require structural engineering, not including sitework except for elements that require structural engineering; as calculated in accordance with Section 11.6.

Compensation for Civil Engineering by PEA Group is \$24,000 plus an allowance of \$6,000 for project meetings, and for the Construction phase.

Compensation for Acoustical Engineering by SLR is \$29,700.

Compensation for Telecommunications/data design and Security Evaluation and planning by DBR is \$58,125.

Compensation for Commissioning by DBR is \$33,000.

Compensation for Landscape Design by PEA Group is \$15,000 plus and allowance of \$5,000 for Procurement assistance and for the Construction phase.

Compensation for As-Designed Record Drawings by Merriman Holt Powell Architects will be hourly according to the rates listed in Section 11.7.

Hourly rates as listed in Section 11.7

§ 11.4 Compensation for Supplemental and Additional Services of the Architect's consultants when not included in Section 11.2 or 11.3, shall be the amount invoiced to the Architect plus zero percent (0 %), or as follows:

Schematic Design Phase	<u>twenty</u>	percent (<u>20</u> %)
Design Development Phase	<u>twenty-five</u>	percent (<u>25</u> %)
Construction Documents Phase	<u>thirty</u>	percent (<u>30</u> %)
Procurement Phase	<u>five</u>	percent (<u>5</u> %)
Construction Phase	<u>twenty</u>	percent (<u>20</u> %)

Total Basic Compensation one hundred percent (100.00 %)

Employee or Category	Rate (\$0.00)
<u>Partners</u>	<u>\$250</u>
<u>Principals</u>	<u>\$190</u>
<u>Senior Staff</u>	<u>\$150</u>
<u>Professional Staff</u>	<u>\$120</u>
<u>Support Staff</u>	<u>\$95</u>

~~.6 Expense of overtime work requiring higher than regular rates, if authorized in advance by the~~

~~Owner Deleted;~~

- .11 ~~Registration fees and any other fees charged by the Certifying Authority or by other entities as necessary to achieve the Sustainable Objective Deleted;~~ and,

§ 11.8.2 For Reimbursable Expenses the compensation shall be the expenses incurred by the Architect and the Architect's consultants plus ten percent (10 %) of the expenses incurred.

PAGE 23

§ 11.10.1.1 An initial payment of zero (\$ 0) shall be made upon execution of this Agreement and is the minimum payment under this Agreement. It shall be credited to the Owner's account in the final invoice.

§ 11.10.1.2 ~~If a Sustainability Certification is part of the Sustainable Objective, an initial payment to the Architect of (\$) shall be made upon execution of this Agreement for registration fees and other fees payable to the Certifying Authority and necessary to achieve the Sustainability Certification. The Architect's payments to the Certifying Authority shall be credited to the Owner's account at the time the expense is incurred Deleted.~~

§ 11.10.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed. Payments are due and payable upon presentation of the Architect's invoice. Amounts unpaid sixty (60) days after the invoice date shall bear interest at the rate entered below, or in the absence thereof at the legal rate prevailing from time to time at the principal place of business of the Architect.

Point five per month % .5% per month

Fees described in Article 11 will not be reduced based on savings returned to Owner by Contractor during or after construction of the Project.

- .2 ~~Building Information Modeling Exhibit, if completed Deleted.~~

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Exhibit A: Conceptual Design completed under a prior Agreement.

Exhibit B: Program developed under a prior Agreement.

Exhibit C: Cost estimate by Contractor for Conceptual Design.»

Exhibit D: Compensation example for Architect's Basic Services.

Variable Information

PAGE 1

AGREEMENT made as of the Fifth day of May in the year 2025

The City of Jersey Village

16327 Lakeview Dr.

Jersey Village, TX 77040

Merriman Holt Powell Architects

3900 Essex La., Suite 200
Houston, TX 77027
The City of Jersey Village
Jersey Village, TX 77040

PAGE 3

To be determined.

To be determined.

Negotiated contract.

~~§ 1.1.6.1 If the Owner identifies a Sustainable Objective, the Owner and Architect shall complete and incorporate AIA Document E204™ 2017, Sustainable Projects Exhibit, into this Agreement to define the terms, conditions and services related to the Owner’s Sustainable Objective. If E204 2017 is incorporated into this agreement, the Owner and Architect shall incorporate the completed E204 2017 into the agreements with the consultants and contractors performing services or Work in any way associated with the Sustainable Objective.~~
Not applicable.

Mr. Austin Bleess, City Manager
The City of Jersey Village
16327 Lakeview Dr.
Jersey Village, TX 77040
Building Committee

PAGE 4

To be determined.

PAGE 19

None

PAGE 22

Schematic Design Phase	<u>twenty</u>	percent (<u>20</u>)	<u>%</u>
Design Development Phase	<u>twenty-five</u>	percent (<u>25</u>)	<u>%</u>
Construction Documents Phase	<u>thirty</u>	percent (<u>30</u>)	<u>%</u>
Procurement Phase	<u>five</u>	percent (<u>5</u>)	<u>%</u>
Construction Phase	<u>twenty</u>	percent (<u>20</u>)	<u>%</u>
<hr/>			
Total Basic Compensation	one hundred percent (100.00 %)		

PAGE 23

Point five per month % .5% per month

PAGE 24

[X] Other Exhibits incorporated into this Agreement:

DRAFT

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

EXHIBIT A

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025



EXHIBIT B

Jersey Village City Hall						11/25/2024
Master Plan Program						
Merriman Holt Powell Architects						
Room Name	No.	Pop.	Tot.	NSF EA	NSF	Notes
CITY MANAGER					1,300	
City Manager	1			250	250	
Assistant City Manager	1			200	200	
City Manager Administrative Assistant	1			150	150	spare office/ used for storage initially
City Secretary	1			200	200	
Conference Room	1	6		300	300	may share
Reception	1			200	200	may share
COMMON AREAS					13,970	
Vestibule	1			150	150	
Lobby	1			500	500	
Waiting/ Reception	1			150	150	City Hall, Court, Building Permits
Office Breakroom/ Kitchen	1			400	400	
Office Workroom	1			300	300	
Public Conference Room	1	8		350	350	
Recreation General Storage	1			400	400	
Toilets						
Community Development (public)	2			140	280	
Offices (private)	2			70	140	
Public Restrooms	2			250	500	
Council Chamber	1	125		2,500	2,500	100 Seats Dais for 9 + 5 Department Heads
Council Executive Session/ Jury Room	1	8		500	500	
Chair Storage	1			300	300	
Large Conference/ Multipurpose	1	16		1,300	1,300	
Community Room	1			5,000	5,000	Subdivide into 4 spaces - 50-200 people
Chair Storage	2			200	400	
Activities Storage	1			800	800	
COMMUNITY DEVELOPMENT					1,050	6,470
Community Development Manager	1			200	200	
Code Enforcement Manager	1			150	150	
Permit Clerk	1			100	100	
Offices	2			150	300	
Storage	1			100	100	
Reception	1			200	200	may share
EMERGENCY OPERATIONS CENTER (EOC)					3,350	
EOC Meeting Room	1			700	700	
Emergency Dispatch	1			400	400	
Dispatch Supervisor	1			150	150	adjacent to Emergency Dispatch
EOC Storage	1			100	100	
EOC Break Meeting Rooms	2	8		400	800	adjacent to EOC space
Shower & Lockers	1			250	250	
Breakroom/ Kitchen	1			150	150	
Laundry Room	1			100	100	
Employee Lounge	1			400	400	
Flex Office Space for PD & FD	1			300	300	
Dormitory	1					in vacated EOC, PD & FD
FACILITIES/ PARKS AND RECREATIONS					900	
Facilities Office	1			150	150	
Parks and Recreation Manager	1			200	200	
Parks and Recreations Office	2			150	300	
Storage	1			250	250	
FINANCE & COURT					1,320	
Reception	1			200	200	may share
Finance Director	1			200	200	
Accounting Manager	1			200	200	
Court Administrator	1			200	200	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Open Office Cubicles						
Court Clerk	1			100	100	shared space
Court Desk	2			65	130	
Utility Billing	1			65	65	
Safe	1			75	75	
File Storage	1			150	150	
HUMAN RESOURCES					500	
Human Resource Manager	1			200	200	adjacent to shared Conference Room
Human Resource Office	1			200	200	
Lactation Room	1			100	100	to include sink and refrigerator
INFORMATION TECHNOLOGY					1,080	
IT Director	1			200	200	Meet with 2 vendors
IT Offices	2			150	300	
IT Storage	1			300	300	
MDF (Civic Center)	1			80	80	centralized in one of the buildings
IDF	4			25	100	one each located in buildings without an MDF
AV Equipment Storage	1			100	100	
PUBLIC WORKS					7,330	
Public Works Director	1			200	200	
Offices - (Utilities, Streets, Parks)	3			150	450	
Office - Spare	1			150	150	
Training Cubicles	3			60	180	
Office Closets	4			50	200	
Storage	1			150	150	
Breakroom/ Meeting	1			400	400	
Lockers	1			200	200	lockers for 12
Restrooms	2			150	300	
Shower	1			100	100	
Cage Storage (Utilities & Street)	2			1,250	2,500	
Cage Storage (Parks)	1			2,500	2,500	
Vehicle Storage	1					may park outside ?
NET SQUARE FOOTAGE					30,800	2,330
GROSS SQUARE FOOTAGE					36,960	
				120%		

EXHIBIT C



City of Jersey Village City Hall Conceptual Budget Estimate

OPTION A

04/30/25

Description	Square Feet	Direct Cost	Weighted Cost	Weighted/SF	Notes
General Conditions	-	\$ 561,784	-	-	per proposal
Project Specific Requirements	-	\$ 57,889	-	-	per proposal
Site Improvements	-	\$ 1,674,635	\$ 2,038,923	-	new electrical service, connect DSs to storm, new canopies, site lighting, courtyard & pavers near main entrance, parking, etc
Building A (Remodel)	12,340	\$ 2,326,107	\$ 3,073,381	\$ 249.06	interior renovation, security doors in corridors, reception desk with security features, glass at offices
Building B (Demolish)	-	\$ 29,920	\$ 36,429	-	excludes hazardous material abatement, if necessary
Building C (Demolish)	-	\$ 34,000	\$ 41,396	-	excludes hazardous material abatement, if necessary
Building D (Remodel)	15,355	\$ 3,996,677	\$ 5,184,088	\$ 337.62	complete renovation, keeping only foundation, slab, and structure
Building G (Remodel)	14,170	\$ 1,729,039	\$ 2,344,797	\$ 165.48	interior renovation
Building I (Demolish)	-	\$ 16,422	\$ 19,994	-	excludes hazardous material abatement, if necessary
Pavilion (Remodel)	8,000	\$ 91,500	\$ 111,404	\$ 13.93	paint existing PEMB structure, new basketball goals, new light fixtures
New City Council Building	8,700	\$ 3,230,761	\$ 4,438,407	\$ 510.16	includes chamber / lobby ceiling and wall finish enhancements
Div 27 & 28 Systems	-	\$ 1,303,758	-	-	
SUBTOTAL		\$ 15,052,492			
Subcontractor Bonds	-	\$ -	-	-	excluded
Inflation Allowance	-	\$ -	-	-	excluded
Design Development Contingency - 7.5%	-	\$ 1,128,937	-	-	
Contractor Contingency - 2%	-	\$ 301,050	-	-	
Warranty	-	\$ 30,105	-	-	
Insurance & Dues	-	\$ 218,401	-	-	
Performance & Payment Bond	-	\$ 127,933	-	-	
Fee	-	\$ 429,902	-	-	
Resale Tax	-	\$ -	-	-	excluded
TOTAL		\$ 17,288,820	\$ 17,288,820		

EXHIBIT D

Compensation example for Basic Services fee only (Architecture, Structural Engineering, and MEP Engineering), not including any Supplemental services. This is an example only, and is not based on precise Owner budget information.

Phase 1 Schematic Design (20% of fee)

For Architecture and MEP Engineering:

Initial Owner's budget: \$17,000,000

MHP invoices monthly, based on \$17,000,000 and % completion of Schematic Design.

General Contractor provides cost estimate for Schematic Design of \$18,000,000.

Final Schematic Design fee: $7.2\% \times \$18,000,000 \times 20\% = \underline{\$259,200}$.

For Structural Engineering:

For Additions:

MHP invoices monthly, based on \$4,000,000 (initial budget) and % completion of Schematic Design.

General Contractor provides cost estimate for Schematic Design of \$4,500,000.

Final Schematic Design fee: $.6\% \times \$4,500,000 \times 20\% = \underline{\$5,400}$

For Renovations that include Structural Engineering:

MHP invoices monthly, based on \$5,000,000 (initial budget) and % completion of Schematic Design.

General Contractor provides cost estimate for Schematic Design of \$5,000,000.

Final Schematic Design fee: $.45\% \times \$5,000,000 \times 20\% = \underline{\$4,500}$

Phase 2 Design Development (25% of fee)

Owner adjusts project scope to meet a budget target of \$17,000,000.

MHP invoices monthly, based on \$17,000,000 and % completion of Design Development.

General Contractor provides cost estimate for Design Development of \$17,250,000.

Final Design Development fee: $7.2\% \times \$17,250,000 \times 25\% = \underline{\$310,500}$.

For Structural Engineering:

For Additions:

MHP invoices monthly, based on \$4,200,000 and % completion of Design Development.

General Contractor provides cost estimate for Design Development of \$4,200,000.

Final Design Development fee: $.6\% \times \$4,200,000 \times 25\% = \underline{\$6,300}$.

For Renovations that include Structural Engineering:

MHP invoices monthly, based on \$5,000,000 and % completion of Design Development.

General Contractor provides cost estimate for Design Development of \$5,000,000.

Final Design Development fee: $.45\% \times \$5,000,000 \times 25\% = \underline{\$5,625}$.

Phase 3 Construction Documents (30% of fee)

Owner adjusts budget to target of \$17,250,000.

MHP invoices monthly, based on \$17,250,000 and % completion of Construction Documents.

General Contractor provides bid for Construction Documents of \$17,350,000.

Final Construction Documents fee: $7.2\% \times \$17,350,000 \times 30\% = \underline{\$374,760}$.

MHP invoices monthly, based on \$4,200,000 and % completion of Construction Documents.
 General Contractor provides cost estimate for Construction Documents of \$4,200,000.
 Final Design Development fee: $.6\% \times \$4,200,000 \times 30\% = \underline{\$7,560}$.

For Renovations that include Structural Engineering:
 MHP invoices monthly, based on \$5,000,000 and % completion of Construction Documents.
 General Contractor provides cost estimate for Construction Documents of \$5,100,000.
 Final Design Development fee: $.45\% \times \$5,100,000 \times 30\% = \underline{\$6,885}$.

Phase 4 Procurement (5% of fee)

General Contractor bids the Construction Documents.
 General Contractor provides a bid of \$17,350,000.
 Procurement fee: $7.2\% \times \$17,350,000 \times 5\% = \underline{\$62,460}$.

For Structural Engineering:
 For Additions:
 General Contractor bids the Construction Documents.
 General Contractor provides a bid of \$4,100,000.
 Procurement fee: $.6\% \times \$4,100,000 \times 5\% = \underline{\$1,230}$.

For Renovations that include Structural Engineering:
 General Contractor bids the Construction Documents.
 General Contractor provides a bid of \$5,000,000.
 Procurement fee: $.45\% \times \$5,000,000 \times 5\% = \underline{\$1,125}$.

Owner signs GMP contract with General Contractor for \$17,350,000.

Phase 5 Construction

The General Contractor submits a Payment Application every month.
 MHP invoices monthly, based on the amount of work completed of the \$17,350,000 contract.

For example:
 Payment Application 1: \$1,000,000 work completed.
 MHP invoice: $7.2\% \times \$1,000,000 \times 20\% = \underline{\$14,400}$.
 Repeats with each payment application.
 Final Payment Application: \$17,400,000.
 Final Construction phase fee: $7.2\% \times \$17,400,000 \times 20\% = \underline{\$250,560}$.

For Structural Engineering:
 For Additions:
 Payment Application 1: \$100,000 work completed.
 MHP invoice: $.6\% \times \$100,000 \times 20\% = \underline{\$120}$.
 Repeats with each payment application.
 Final Payment Application: \$4,150,000.
 Final Construction phase fee: $.6\% \times \$4,150,000 \times 20\% = \underline{\$4,980}$.

For Renovations that include Structural Engineering:

Payment Application 1: \$200,000 work completed.
MHP invoice: $.45\% \times \$200,000 \times 20\% = \underline{\$180}$.
Repeats with each payment application.
Final Payment Application: \$4,900,000.
Final Construction phase fee: $.45\% \times \$4,900,000 \times 20\% = \underline{\$4,410}$.

Total fee for Basic Services: \$1,305,595.

EXHIBIT D

Compensation example for Basic Services fee only (Architecture, Structural Engineering, and MEP Engineering), not including any Supplemental services. This is an example only, and is not based on precise Owner budget information.

Phase 1 Schematic Design (20% of fee)

For Architecture and MEP Engineering:

Initial Owner's budget: \$17,000,000

MHP invoices monthly, based on \$17,000,000 and % completion of Schematic Design.

General Contractor provides cost estimate for Schematic Design of \$18,000,000.

Final Schematic Design fee: $7.2\% \times \$18,000,000 \times 20\% = \underline{\$259,200}$.

For Structural Engineering:

For Additions:

MHP invoices monthly, based on \$4,000,000 (initial budget) and % completion of Schematic Design.

General Contractor provides cost estimate for Schematic Design of \$4,500,000.

Final Schematic Design fee: $.6\% \times \$4,500,000 \times 20\% = \underline{\$5,400}$

For Renovations that include Structural Engineering:

MHP invoices monthly, based on \$5,000,000 (initial budget) and % completion of Schematic Design.

General Contractor provides cost estimate for Schematic Design of \$5,000,000.

Final Schematic Design fee: $.45\% \times \$5,000,000 \times 20\% = \underline{\$4,500}$

Phase 2 Design Development (25% of fee)

Owner adjusts project scope to meet a budget target of \$17,000,000.

MHP invoices monthly, based on \$17,000,000 and % completion of Design Development.

General Contractor provides cost estimate for Design Development of \$17,250,000.

Final Design Development fee: $7.2\% \times \$17,250,000 \times 25\% = \underline{\$310,500}$.

For Structural Engineering:

For Additions:

MHP invoices monthly, based on \$4,200,000 and % completion of Design Development.

General Contractor provides cost estimate for Design Development of \$4,200,000.

Final Design Development fee: $.6\% \times \$4,200,000 \times 25\% = \underline{\$6,300}$.

For Renovations that include Structural Engineering:

MHP invoices monthly, based on \$5,000,000 and % completion of Design Development.

General Contractor provides cost estimate for Design Development of \$5,000,000.

Final Design Development fee: $.45\% \times \$5,000,000 \times 25\% = \underline{\$5,625}$.

Phase 3 Construction Documents (30% of fee)

Owner adjusts budget to target of \$17,250,000.

MHP invoices monthly, based on \$17,250,000 and % completion of Construction Documents.

General Contractor provides bid for Construction Documents of \$17,350,000.

Final Construction Documents fee: $7.2\% \times \$17,350,000 \times 30\% = \underline{\$374,760}$.

MHP invoices monthly, based on \$4,200,000 and % completion of Construction Documents.
 General Contractor provides cost estimate for Construction Documents of \$4,200,000.
 Final Design Development fee: $.6\% \times \$4,200,000 \times 30\% = \underline{\$7,560}$.

For Renovations that include Structural Engineering:
 MHP invoices monthly, based on \$5,000,000 and % completion of Construction Documents.
 General Contractor provides cost estimate for Construction Documents of \$5,100,000.
 Final Design Development fee: $.45\% \times \$5,100,000 \times 30\% = \underline{\$6,885}$.

Phase 4 Procurement (5% of fee)

General Contractor bids the Construction Documents.
 General Contractor provides a bid of \$17,350,000.
 Procurement fee: $7.2\% \times \$17,350,000 \times 5\% = \underline{\$62,460}$.

For Structural Engineering:
 For Additions:
 General Contractor bids the Construction Documents.
 General Contractor provides a bid of \$4,100,000.
 Procurement fee: $.6\% \times \$4,100,000 \times 5\% = \underline{\$1,230}$.

For Renovations that include Structural Engineering:
 General Contractor bids the Construction Documents.
 General Contractor provides a bid of \$5,000,000.
 Procurement fee: $.45\% \times \$5,000,000 \times 5\% = \underline{\$1,125}$.

Owner signs GMP contract with General Contractor for \$17,350,000.

Phase 5 Construction

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For example:
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 MHP invoice: $7.2\% \times \$1,000,000 \times 20\% = \underline{\$14,400}$.
 Repeats with each payment application.
 Final Payment Application: \$17,400,000.
 Final Construction phase fee: $7.2\% \times \$17,400,000 \times 20\% = \underline{\$250,560}$.

For Structural Engineering:
 For Additions:
 Payment Application 1: \$100,000 work completed.
 MHP invoice: $.6\% \times \$100,000 \times 20\% = \underline{\$120}$.
 Repeats with each payment application.
 Final Payment Application: \$4,150,000.
 Final Construction phase fee: $.6\% \times \$4,150,000 \times 20\% = \underline{\$4,980}$.

For Renovations that include Structural Engineering:

Payment Application 1: \$200,000 work completed.
MHP invoice: $.45\% \times \$200,000 \times 20\% = \underline{\$180}$.
Repeats with each payment application.
Final Payment Application: \$4,900,000.
Final Construction phase fee: $.45\% \times \$4,900,000 \times 20\% = \underline{\$4,410}$.

Total fee for Basic Services: \$1,305,595.

EXHIBIT D

Compensation example for Basic Services fee only (Architecture, Structural Engineering, and MEP Engineering), not including any Supplemental services. This is an example only, and is not based on precise Owner budget information.

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Final Schematic Design fee: $7.2\% \times \$18,000,000 \times 20\% = \underline{\$259,200}$.

For Structural Engineering:

For Additions:

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General Contractor provides cost estimate for Schematic Design of \$4,500,000.

Final Schematic Design fee: $.6\% \times \$4,500,000 \times 20\% = \underline{\$5,400}$

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General Contractor provides cost estimate for Schematic Design of \$5,000,000.

Final Schematic Design fee: $.45\% \times \$5,000,000 \times 20\% = \underline{\$4,500}$

Phase 2 Design Development (25% of fee)

Owner adjusts project scope to meet a budget target of \$17,000,000.

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General Contractor provides cost estimate for Design Development of \$17,250,000.

Final Design Development fee: $7.2\% \times \$17,250,000 \times 25\% = \underline{\$310,500}$.

For Structural Engineering:

For Additions:

MHP invoices monthly, based on \$4,200,000 and % completion of Design Development.

General Contractor provides cost estimate for Design Development of \$4,200,000.

Final Design Development fee: $.6\% \times \$4,200,000 \times 25\% = \underline{\$6,300}$.

For Renovations that include Structural Engineering:

MHP invoices monthly, based on \$5,000,000 and % completion of Design Development.

General Contractor provides cost estimate for Design Development of \$5,000,000.

Final Design Development fee: $.45\% \times \$5,000,000 \times 25\% = \underline{\$5,625}$.

Phase 3 Construction Documents (30% of fee)

Owner adjusts budget to target of \$17,250,000.

MHP invoices monthly, based on \$17,250,000 and % completion of Construction Documents.

General Contractor provides bid for Construction Documents of \$17,350,000.

Final Construction Documents fee: $7.2\% \times \$17,350,000 \times 30\% = \underline{\$374,760}$.

MHP invoices monthly, based on \$4,200,000 and % completion of Construction Documents.
 General Contractor provides cost estimate for Construction Documents of \$4,200,000.
 Final Design Development fee: $.6\% \times \$4,200,000 \times 30\% = \$7,560$.

For Renovations that include Structural Engineering:
 MHP invoices monthly, based on \$5,000,000 and % completion of Construction Documents.
 General Contractor provides cost estimate for Construction Documents of \$5,100,000.
 Final Design Development fee: $.45\% \times \$5,100,000 \times 30\% = \$6,885$.

Phase 4 Procurement (5% of fee)

General Contractor bids the Construction Documents.
 General Contractor provides a bid of \$17,350,000.
 Procurement fee: $7.2\% \times \$17,350,000 \times 5\% = \$62,460$.

For Structural Engineering:
 For Additions:
 General Contractor bids the Construction Documents.
 General Contractor provides a bid of \$4,100,000.
 Procurement fee: $.6\% \times \$4,100,000 \times 5\% = \$1,230$.

For Renovations that include Structural Engineering:
 General Contractor bids the Construction Documents.
 General Contractor provides a bid of \$5,000,000.
 Procurement fee: $.45\% \times \$5,000,000 \times 5\% = \$1,125$.

Owner signs GMP contract with General Contractor for \$17,350,000.

Phase 5 Construction

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For example:
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 Repeats with each payment application.
 Final Payment Application: \$17,400,000.
 Final Construction phase fee: $7.2\% \times \$17,400,000 \times 20\% = \$250,560$.

For Structural Engineering:
 For Additions:
 Payment Application 1: \$100,000 work completed.
 MHP invoice: $.6\% \times \$100,000 \times 20\% = \120 .
 Repeats with each payment application.
 Final Payment Application: \$4,150,000.
 Final Construction phase fee: $.6\% \times \$4,150,000 \times 20\% = \$4,980$.

For Renovations that include Structural Engineering:

Payment Application 1: \$200,000 work completed.
MHP invoice: $.45\% \times \$200,000 \times 20\% = \underline{\$180.}$
Repeats with each payment application.
Final Payment Application: \$4,900,000.
Final Construction phase fee: $.45\% \times \$4,900,000 \times 20\% = \underline{\$4,410.}$

Total fee for Basic Services: \$1,305,595.

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 14, 2025

AGENDA ITEM: H5

AGENDA SUBJECT: Consider Ordinance No. 2025-17 amending capital replacement fund budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025, in the amount not to exceed \$45,000 in the capital replacement fund (07-72-6587).

Department/Prepared By: Robert Basford, Assistant City Manager

Date Submitted: May 6, 2025

EXHIBITS: Ordinance No. 2025-17
EX A – Budget Amendment Request Form

BACKGROUND INFORMATION:

Staff requests a budget amendment of \$45,000 to purchase three Z-Trak mowers in the current fiscal year, replacing existing equipment that was originally scheduled for future replacement.

These new mowers are significantly less expensive than the models originally planned, and sufficient funds are already available in Fund 07 to cover the purchase.

The existing units will be sold, and the new mowers will be added to the vehicle and equipment replacement plan. The new models feature 60-inch decks and run on regular gasoline - a shift from our current 72-inch diesel models. This change will increase operational efficiency and help reduce long-term fuel and maintenance costs for the department, as well as the cheaper future replacement cost mentioned earlier.

Funds are available within the department's contributions to the Capital Replacement Fund.

RECOMMENDED ACTION: To approve Ordinance No. 2025-xx amending capital replacement fund budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025, in the amount not to exceed \$45,000 in the capital replacement fund (07-72-6587).

MOTION: To approve Ordinance No. 2025-17 amending capital replacement fund budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025, in the amount not to exceed \$45,000 in the capital replacement fund (07-72-6587).

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

ORDINANCE NO. 2025-17

AN ORDINANCE OF THE CITY OF JERSEY VILLAGE, TEXAS, AMENDING THE CAPITAL REPLACEMENT FUND BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, IN THE AMOUNT NOT TO EXCEED \$45,000 IN THE CAPITAL REPLACEMENT FUND (07-72-6587).

* * * * *

WHEREAS, subsequent to the adoption of the annual budget for the City of Jersey Village for the fiscal year beginning October 1, 2024, and ending September 30, 2025, the City has identified a need for expenditure changes; and

WHEREAS, the City contributes to the Capital Replacement Fund as outlined during the annual budget process and identifies equipment replacement on a schedule; and

WHEREAS, the Parks Department has identified an opportunity to improve efficiency by replacing existing 72-inch diesel mowers with newer model gas-powered mowers with 60-inch mowing decks; and

WHEREAS, the City will sell the current mowers and revenue will be deposited into the Capital Replacement Fund; and

WHEREAS, the City Manager has recommended that such budget be amended to reflect such revenues and expenditures in accordance with Exhibit A attached hereto and made a part hereof; and

WHEREAS, the City Council finds and determines that the budget should be amended as recommended by the City Manager.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS THAT:

Section 1. The recitals contained in the preamble to this Ordinance are found to be true and correct and are hereby adopted.

Section 2. The annual budget of the City of Jersey Village, Texas for the fiscal year beginning October 1, 2024 and ending September 30, 2025, is hereby amended by increasing the appropriations to the accounts contained therein as provided in the attached:

Description	Type	Line Item	Amount
Ground Maint Equip- Parks	Expenditure	07-72-6587	\$ 45,000

Section 3. In the event any section, paragraph, subdivision, clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Jersey Village, Texas declares that it would have passed each and every part of the

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

same notwithstanding the omission of any such part of this declared to be invalid or unconstitutional, or whether there be one or more parts.

PASSED AND APPROVED this 14th day of May 2025

James Singleton, Mayor

ATTEST:

Courtney Rutherford, City Secretary



CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025



CITY OF JERSEY VILLAGE, TEXAS

16501 Jersey Drive, Jersey Village, TX 77040

BUDGET TRANSFER / AMENDMENT REQUEST FORM

- ☐ I request the following budget transfer between line item within the same division:
- ☒ I request the following amendment to the current budget to increase the overall budget by the amount designated below from the fund balance of:
- ☐ General Fund ☐ Utility Fund
- ☐ Capital Improvements Fund ☒ Other Capital Replacement Fund

Description	Type	Line Item	Current Budget	Budget Amendment	Revised Budget
Ground Maint Equip- Parks	Exp	07-72-6587	0	\$ 45,000	\$ 45,000
Total			0	\$ 45,000	\$ 45,000

Justification

Staff request a budget amendment of \$45,000 to purchase three Z-Trak mowers in the current fiscal year, replacing existing equipment that was originally scheduled for future replacement. These new mowers are significantly less expensive than the models originally planned, and sufficient funds are already available in Fund 07 to cover the purchase.

The existing units will be sold, and the new mowers will be added to the vehicle and equipment replacement plan. The new models feature 60-inch decks and run on regular gasoline - a shift from our current 72-inch diesel models. This change will increase operational efficiency and help reduce long-term fuel and maintenance costs for the department, as well as the cheaper future replacement cost mentioned earlier.

Funds are available within the department's contributions to the Capital Replacement Fund.

Requested by: Robert Basford	Date: 5/6/2025
Finance: Sufficient Funds <input checked="" type="checkbox"/> Exist <input type="checkbox"/> Do Not Exist	City Manager: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Not Approved
Signed: <i>Jennifer Braun</i>	Signed: <i>Austi Bless</i>
Date: 5/6/2025	Date: 5/6/2025

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 14, 2025

AGENDA ITEM: H6

AGENDA SUBJECT: Consider Resolution No. 2025-35 receiving the Planning and Zoning Commission's Final Report concerning the application of Candelaria Herebia, filed on behalf of Marrakech Realities, to amend Chapter 14 of the Code of Ordinances of the City of Jersey Village, Texas, by authorizing revision to the official zoning map as set out in Section 14-82 so that the property located at 17000 Northwest Freeway shall be changed from Zoning District F ("First Business District") to Zoning District G ("Second Business District") to allow for a car wash.

Department/Prepared By: Courtney Rutherford, City Secretary **Date Submitted:** May 7, 2025

EXHIBITS: Resolution No. 2025-35

Exhibit A - Planning and Zoning Commission's Final Report (to be provided at the meeting)

BACKGROUND INFORMATION:

Candelaria Herebia, filed an application on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village to allow for a carwash.

On April 1, 2025, the Planning and Zoning Commission met to review the request and to prepare a preliminary report containing its findings.

If Council agrees to change the zoning for this property to District G a car wash will require a Specific Use Permit.

Accordingly, the Planning and Zoning Commission will present its final report in connection with its findings to City Council tonight after the joint public hearing.

RECOMMENDED ACTION:

Approve the resolution accepting the Planning and Zoning Commission's Final Report.

MOTION: To approve Resolution No. 2025-35 receiving the Planning and Zoning Commission's Final Report concerning the application of Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village to allow for a carwash.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

RESOLUTION NO. 2025-35

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, RECEIVING THE PLANNING AND ZONING COMMISSION'S FINAL REPORT CONCERNING THE APPLICATION OF CANDELARIA HEREBIA, FILED ON BEHALF OF MARRAKECH REALTIES, TO AMEND CHAPTER 14 OF THE CODE OF ORDINANCES OF THE CITY OF JERSEY VILLAGE, TEXAS, BY AUTHORIZING REVISION TO THE OFFICIAL ZONING MAP AS SET OUT IN SECTION 14-82 SO THAT THE PROPERTY LOCATED AT 17000 NORTHWEST FREEWAY SHALL BE CHANGED FROM ZONING DISTRICT F ("FIRST BUSINESS DISTRICT") TO ZONING DISTRICT G ("SECOND BUSINESS DISTRICT") TO ALLOW FOR A CAR WASH.

* * * * *

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS:

THAT, the Planning and Zoning Commission's Final Report, as it relates to the application of Candelaria Herebia, filed on behalf of Marrakech Realities, to amend Chapter 14 of the Code of Ordinances of the City of Jersey Village, Texas, by authorizing revision to the official zoning map as set out in Section 14-82 so that the property located at 17000 Northwest Freeway shall be changed from Zoning District F ("First Business District") to Zoning District G ("Second Business District") to allow for a car wash. is hereby received. The report is attached hereto as "Exhibit A."

PASSED AND APPROVED this the 14th day of May 2025.

James Singleton, Mayor

ATTEST:

Courtney Rutherford, City Secretary



**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 14, 2025

AGENDA ITEM: H7

AGENDA SUBJECT: Consider Ordinance No. 2025-18 amending Chapter 14 of the Code of Ordinances of the City of Jersey Village, Texas, by authorizing revision to the official zoning map as set out in Section 14-82 so that the property located at 17000 Northwest Freeway shall be changed from Zoning District F (“First Business District”) to Zoning District G (“Second Business District”).

Department/Prepared By: Courtney Rutherford, City Secretary **Date Submitted:** May 7, 2025

EXHIBITS: Ordinance 2025-18
Exhibit A – Proposed Zoning Change Map

BACKGROUND INFORMATION:

Staff received an application from Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village, Texas.

The applicant is requesting that the property located 17000 Northwest Freeway be changed from Zoning District F (“First Business District”) to Zoning District G (“Second Business District”).

After reviewing the application and lengthy discussion the Commission voted to deny the request and proceed with the Joint Public Hearing on May 14, 2025.

RECOMMENDED P&Z ACTION: The Planning and Zoning Commission will present its final report in connection with its findings to City Council tonight after the joint public hearing.

MOTION: To approve Ordinance 2025-12, receiving the Planning and Zoning Commission’s Preliminary Report and calling a joint public hearing of the City Council and the Planning and Zoning Commission concerning the application of Candelaria Herebia, filed on behalf of Marrakech Realities, requesting a zoning amendment change from District F to District G for 17000 Northwest Freeway, Jersey Village, Texas.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

ORDINANCE NO. 2025-18

AN ORDINANCE AMENDING CHAPTER 14 OF THE CODE OF ORDINANCES OF THE CITY OF JERSEY VILLAGE, TEXAS, BY AUTHORIZING REVISION TO THE OFFICIAL ZONING MAP AS SET OUT IN SECTION 14-82 SO THAT PROPERTY LOCATED AT 17000 NORTHWEST FREEWAY AND DESCRIBED AS A TRACT OF LAND, MORE OR LESS, BEING ALL OF RESERVE "A" OF JERSEY NORTHWEST, SECTION I, AN ADDITION IN HARRIS COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN FILM CODE NO. 352112 OF THE MAP RECORDS OF HARRIS COUNTY, TEXAS, SHALL BE CHANGED FROM ZONING DISTRICT F ("FIRST BUSINESS DISTRICT") TO ZONING DISTRICT G ("SECOND BUSINESS DISTRICT") CONTAINING OTHER FINDINGS AND PROVISIONS RELATING TO THE SUBJECT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR REPEAL; PROVIDING A PENALTY AS PROVIDED BY SECTION 1-8 OF THE CODE; AND PROVIDING AN EFFECTIVE DATE.

* * * * *

WHEREAS, Candelaria Herebia, on behalf of Marrakech Realities,, has requested to amend Chapter 14 (Building and Development) of the Jersey Village Code of Ordinances by rezoning property located at 17000 Northwest Freeway, Jersey Village and legally described as being a tract of land, more or less, being all of Reserve "A" of Jersey Northwest, Section I, an addition within the City of Jersey Village, Harris County, Texas (the "Property"), from Zoning District F ("First Business District") to Zoning District G ("Second Business District"); and

WHEREAS, the City Council of the City of Jersey Village, Texas, determines it in the best interest of the health, safety, and welfare of the citizens of the City to amend the Zoning Ordinance; and

WHEREAS, the Planning & Zoning Commission and City Council have conducted, in the time and manner required by law, a joint public hearing on such amendments to the zoning ordinance and find that the adoption of this ordinance is in the best interest of the citizens of Jersey Village; **NOW THEREFORE**,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS THAT:

Section 1. The City Council hereby finds and determines that the statements set forth in the preamble of this Ordinance are true and correct and are incorporated herein for all purposes.

Section 2. The property located at 17000 Northwest Freeway, Jersey Village and legally described as being a tract of land, more or less, being all of Reserve "A" of Jersey Northwest, Section I, an addition within the City of Jersey Village, Harris County, Texas is rezoned from Zoning District F ("First Business District") to Zoning District G ("Second Business District").

Section 3. The Official Zoning District Map of the City shall be revised and amended to show the change in zoning classification of the property with the appropriate references thereon to the number and effective date of this ordinance.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Section 4. In the event any section, paragraph, subdivision, clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Jersey Village, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, or whether there be one or more parts.

Section 4. Repeal. All other ordinances or parts of ordinances in conflict or inconsistent herewith are, to the extent of such conflict or inconsistency, hereby repealed.

Section 5. Penalty. Any person who shall violate any provision of this Ordinance shall be guilty of a misdemeanor and subject to a fine as provided in Section 1-8.

Section 6. Effective Date. This ordinance shall be in full force and effect from and after its passage.

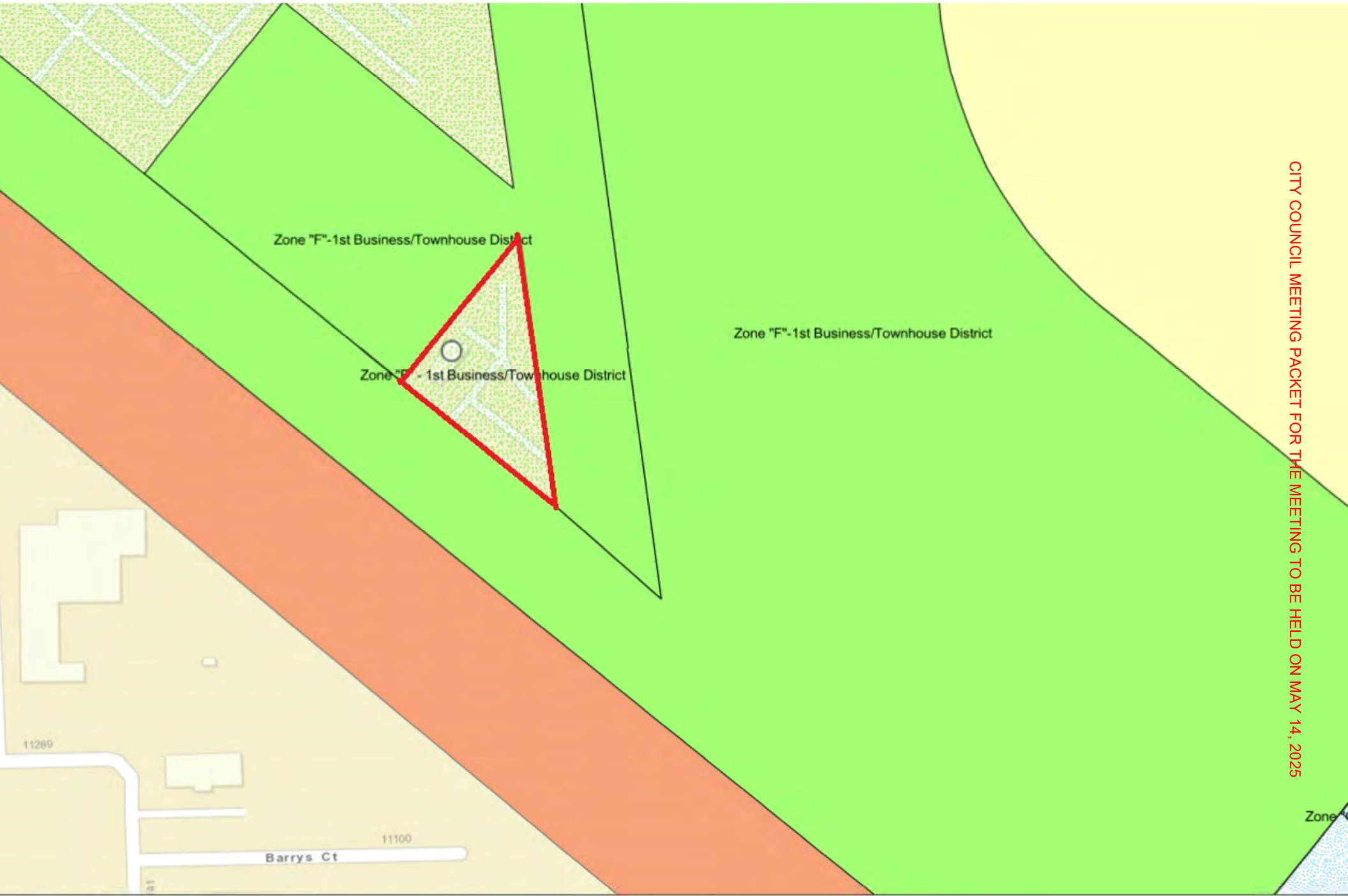
PASSED, APPROVED, AND ADOPTED this 14th day of May 2025.

ATTEST:

James Singleton, Mayor

Courtney Rutherford, City Secretary





**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 14, 2025

AGENDA ITEM: H8

AGENDA SUBJECT: Consider Resolution 2025-36 authorizing the issuance of the remaining voter-approved general obligation bonds in the amounts of \$6,155,000 for water and sewer projects and \$2,000,000 for street improvements and authorizing the city manager to take all necessary actions to effectuate the issuance.

Department/Prepared By: Austin Bleess, City Manager **Date Submitted:** May 6, 2025

EXHIBITS: Presentation from City Financial Advisor
Resolution No. 2025-36

BACKGROUND INFORMATION:

As part of the City's long-range capital planning, staff is proposing the issuance of the remaining authorized but unissued debt from the 2023 bond election. This includes \$6,155,000 in utility fund bonds and \$2,000,000 in street/road bonds.

Originally, the utility bonds were contemplated for potential expansion into the City's ETJ. However, with the proposed mixed-use development no longer proceeding, expansion into the ETJ is not currently seen as financially feasible. The City still faces significant infrastructure needs within city limits, particularly in the water and wastewater systems. The proposed use of these funds will support capital improvement projects identified in the Capital Improvement Plan (CIP), including anticipated sewer main replacement and upgrades at the water and wastewater treatment plants. Final recommendations on sanitary sewer pipe replacement are expected in July.

The remaining \$2,000,000 in street/road bonds were originally earmarked for a vehicular bridge across the bayou. That bridge has since been reduced to a pedestrian-only bridge. These remaining funds can instead be used to fund the next group of prioritized street reconstructions: Crawford, Capri, and Tahoe. These streets were selected based on their condition, age, and connectivity to the previously completed Wall Street project.

If the City Council approves the proposed issuance, the bonds would be sold and proceeds received in August 2025. Staff recommends beginning the engineering and design work for the projects now to allow for timely progression once funds are received. Each project will follow its own design timeline, consistent with typical capital project phasing.

The impact to the debt service rate, including existing debt, would be approximately a 1.7 cent increase for the next two fiscal years. After that the rate would drop as we pay off previously issued bonds.

This proposed issuance comes at a critical time. House Bill 19 (H.B. 19), currently under debate in the state legislature, would impose new limits on the amount of property tax-supported debt cities can issue beginning September 1, 2025. If enacted, Jersey Village would be limited to issuing approximately \$30.6 million in additional debt based on current property tax revenue. With more than \$133 million in identified capital needs over the next decade, issuing the remaining voter-approved bonds now ensures that the City retains flexibility to address future projects under potential legislative constraints.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Regardless of the outcome of H.B. 19, the projects proposed for funding are necessary and included in the City's adopted CIP. However, the possible impact of this legislation underscores the importance of securing these funds now, while the opportunity remains.

Staff recommends moving forward with the bond issuance and beginning engineering design to ensure timely and efficient use of funds in line with our strategic infrastructure priorities.

RECOMMENDED MOTION:

To approve Resolution 2025-36 authorizing the issuance of the remaining voter-approved general obligation bonds in the amounts of \$6,155,000 for water and sewer projects and \$2,000,000 for street improvements and authorizing the city manager to take all necessary actions to effectuate the issuance.



City of Jersey Village, Texas

Financings Plan and Schedule of Events Overview:

\$8,155,000* General Obligation Bonds, Series 2025
\$24,000,000 Certificates of Obligation, Series 2025

May 14, 2025

* Preliminary, subject to change.

Securities, insurance and advisory services offered through BOK Financial Securities, Inc., member FINRA/SIPC and a subsidiary of BOK Financial Corporation. Services may be offered under our trade name, BOK Financial Advisors.

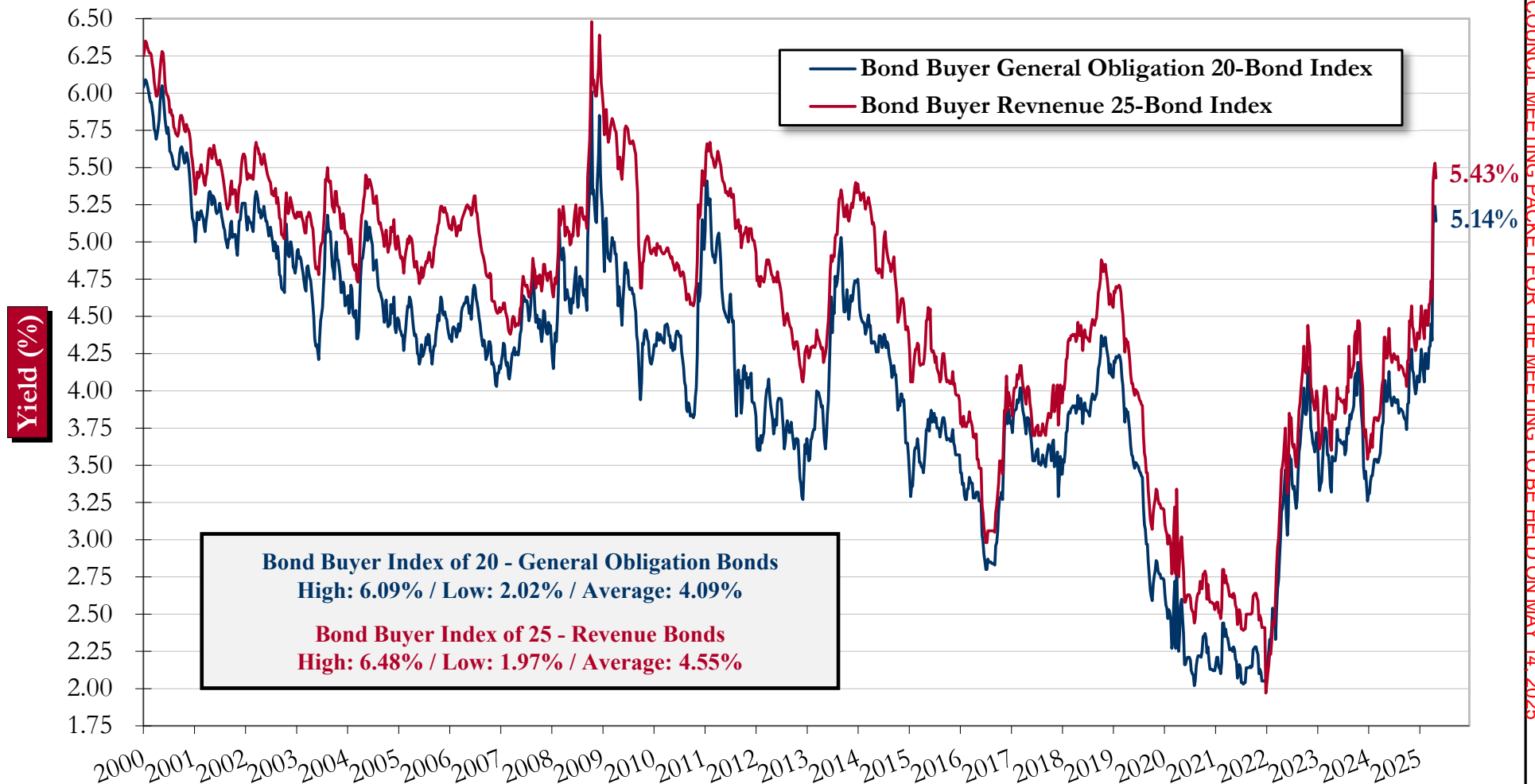
NOT FDIC INSURED | NO BANK GUARANTEE | MAY LOSE VALUE

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Current Market, Fixed Rates of Interest

The Bond Buyer Index January 1, 2000 To The Present



The BBI 20 is published every Thursday. The rate consists of general obligation bonds maturing in 20 years with an average rating equivalent to Moody's "Aa2" and S&P's "AA." The BBI 25 is also published every Thursday. The rate consists of revenue bonds maturing in 30 years with an average rating equivalent to Moody's "A1" and S&P's "A+".



General Obligation Bonds, Series 2025

Estimated Debt Service Requirements

FY Ending (9/30)	Total Debt Service Requirements	Plus: The Series 2025 General Obligation Bonds			Debt to be Paid with W/S Revenues (c)	Total Debt Service Requirements
		Principal (a)	Interest (b)	Total		
2025	\$2,776,150				(\$625,750)	\$2,150,400
2026	2,910,575		\$413,187	\$413,187	(798,105)	2,525,657
2027	2,959,650	\$75,000	385,581	460,581	(872,781)	2,547,450
2028	1,740,025	200,000	379,050	579,050	(1,079,200)	1,239,875
2029	1,738,025	205,000	369,431	574,431	(1,074,756)	1,237,700
2030	1,739,400	220,000	359,338	579,338	(1,079,325)	1,239,413
2031	1,739,025	230,000	348,650	578,650	(1,077,775)	1,239,900
2032	1,741,775	235,000	337,606	572,606	(1,075,231)	1,239,150
2033	1,737,650	250,000	326,088	576,088	(1,076,575)	1,237,163
2034	1,741,525	265,000	313,856	578,856	(1,081,556)	1,238,825
2035	1,738,275	275,000	301,031	576,031	(1,075,300)	1,239,006
2036	1,737,900	290,000	287,613	577,613	(1,077,806)	1,237,706
2037	1,740,150	305,000	273,481	578,481	(1,078,825)	1,239,806
2038	1,739,900	320,000	258,638	578,638	(1,078,356)	1,240,181
2039	1,737,150	335,000	243,081	578,081	(1,076,400)	1,238,831
2040	1,736,775	355,000	226,694	581,694	(1,077,831)	1,240,638
2041	1,738,525	365,000	209,594	574,594	(1,072,650)	1,240,469
2042	1,737,275	390,000	191,663	581,663	(1,080,613)	1,238,325
2043	1,737,900	405,000	172,781	577,781	(1,076,594)	1,239,088
2044	1,740,150	420,000	153,188	573,188	(1,075,713)	1,237,625
2045	1,741,300	445,000	132,644	577,644	(1,081,375)	1,237,569
2046	1,737,000	470,000	110,913	580,913	(1,078,838)	1,239,075
2047	1,740,300	490,000	88,113	578,113	(1,079,744)	1,238,669
2048	1,741,000	510,000	64,363	574,363	(1,078,994)	1,236,369
2049	1,739,100	540,000	39,425	579,425	(1,081,469)	1,237,056
2050		560,000	13,300	573,300	(209,869)	363,431
Totals	\$46,906,500	\$8,155,000	\$5,999,305	\$14,154,305	(\$26,221,430)	\$34,839,375

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

- (a) Preliminary, subject to change. Generates \$8,155,000 in proceeds for the City's proposed projects. Assumes \$5,185,000 will be used for street and bridge projects and \$2,970,000 will be used for water and sewer system projects.
- (b) Interest estimated at 4.75%, for illustrative purposes only.
- (c) Represents the annual debt service to be paid with revenues from the waterworks and sewer system.



Certificates of Obligation, Series 2025

Estimated Debt Service Requirements

FY Ending (9/30)	Total Debt Service Requirements (a)	Plus: The Series 2025 Certificates of Obligation			Total Debt Service Requirements
		Principal (b)	Interest (c)	Total	
2025	\$2,150,400				\$2,150,400
2026	2,525,657		\$1,216,000	\$1,216,000	3,741,657
2027	2,547,450	\$55,000	1,138,694	1,193,694	3,741,144
2028	1,239,875	590,000	1,123,375	1,713,375	2,953,250
2029	1,237,700	620,000	1,094,638	1,714,638	2,952,338
2030	1,239,413	650,000	1,064,475	1,714,475	2,953,888
2031	1,239,900	680,000	1,032,888	1,712,888	2,952,788
2032	1,239,150	715,000	999,756	1,714,756	2,953,906
2033	1,237,163	750,000	964,963	1,714,963	2,952,125
2034	1,238,825	785,000	928,506	1,713,506	2,952,331
2035	1,239,006	825,000	890,269	1,715,269	2,954,275
2036	1,237,706	865,000	850,131	1,715,131	2,952,838
2037	1,239,806	905,000	808,094	1,713,094	2,952,900
2038	1,240,181	950,000	764,038	1,714,038	2,954,219
2039	1,238,831	995,000	717,844	1,712,844	2,951,675
2040	1,240,638	1,045,000	669,394	1,714,394	2,955,031
2041	1,240,469	1,095,000	618,569	1,713,569	2,954,038
2042	1,238,325	1,150,000	565,250	1,715,250	2,953,575
2043	1,239,088	1,205,000	509,319	1,714,319	2,953,406
2044	1,237,625	1,265,000	450,656	1,715,656	2,953,281
2045	1,237,569	1,325,000	389,144	1,714,144	2,951,713
2046	1,239,075	1,390,000	324,663	1,714,663	2,953,738
2047	1,238,669	1,455,000	257,094	1,712,094	2,950,763
2048	1,236,369	1,530,000	186,200	1,716,200	2,952,569
2049	1,237,056	1,605,000	111,744	1,716,744	2,953,800
2050	363,431	1,550,000	36,813	1,586,813	1,950,244
Totals	\$34,839,375	\$24,000,000	\$17,712,513	\$41,712,513	\$76,551,888

- (a) Includes the estimated results of the City's proposed \$8,155,000* General Obligation Bonds, Series 2025 and excludes the annual debt service to be paid with revenues from the waterworks and sewer system.
- (b) Preliminary, subject to change. Generates \$24,000,000 in proceeds for the City's proposed projects.
- (c) Interest estimated at 4.75%, for illustrative purposes only.



Tentative Schedule of Events

\$8,155,000***General Obligation Bonds, Series 2025****\$24,000,000*****Certificates of Obligation, Series 2025**

May - 2025						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June - 2025						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July - 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August - 2025						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Date	Action	Role
Wednesday, May 14, 2025	City Council Meeting Review Schedule of Events, Plan of Finance & Approve Ordinance and a Resolution Authorizing the Sale of General Obligation Bonds, Series 2025 ("GO Bonds") and the Publication of a Notice of Intent to Issue Certificates of Obligation, Series 2025 ("CO's")	City, BOKFS, OHS
Thursday, May 15, 2025	First Draft of Preliminary Official Statement ("POS")	BOKFS
Thursday, May 22, 2025	Publish 1st Notice of Intent & Post Notice on City's Website	City, OHS
Thursday, May 29, 2025	Publish 2nd Notice of Intent	City, OHS
Friday, May 30, 2025	Second Draft POS	City, BOKFS, OHS
Friday, June 13, 2025	Third Draft POS	City, BOKFS, OHS
Week of June 16, 2025	Rating and Diligence Calls	City, BOKFS
Monday, June 30, 2025	Fourth Draft POS	City, BOKFS, OHS, UW
Friday, July 11, 2025	Final Draft POS	City, BOKFS, OHS, UW
Monday, July 14, 2025	Post/Distribute Final POS	BOKFS
Monday, July 21, 2025	Bond Sale - Lock in Interest Rates City Council Meeting City Council to Approve Sale of GO Bonds and CO's	City, BOKFS, OHS, UW
Thursday, August 21, 2025	Closing/Delivery	City, BOKFS, OHS, UW

Participants

City - City of Jersey Village, Texas
BOKFS - BOK Financial Securities, Inc. (Financial Advisor)
OHS - Orrick, Herrington & Sutcliffe, LLP (Bond Counsel)
UW - Underwriters (To Be Determined)

RESOLUTION NO. 2025-36

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, AUTHORIZING THE ISSUANCE OF THE REMAINING VOTER-APPROVED GENERAL OBLIGATION BONDS IN THE AMOUNTS OF \$6,155,000 FOR WATER AND SEWER PROJECTS AND \$2,000,000 FOR STREET IMPROVEMENTS, AND AUTHORIZING THE CITY MANAGER TO TAKE ALL NECESSARY ACTIONS TO EFFECTUATE THE ISSUANCE.

* * * * *

WHEREAS, the voters of the City of Jersey Village approved the issuance of general obligation bonds in November 2023 for utility system improvements and street/road reconstruction projects; and

WHEREAS, the City has remaining authorization to issue \$6,155,000 for utility system projects and \$2,000,000 for street and road improvements; and

WHEREAS, the City Council finds that issuing the remaining authorized bonds at this time is necessary and prudent to ensure continued investment in critical infrastructure and to avoid future limitations on the City's ability to implement capital improvement projects;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS THAT:

SECTION 1. The City Council hereby authorizes the issuance of \$6,155,000 in general obligation bonds for water and sewer projects and \$2,000,000 in general obligation bonds for street improvements, pursuant to the authorization granted by voters in November 2023.

SECTION 2. The City Council authorizes the City Manager, or his designee, to take all necessary actions, including coordinating with the City's financial advisor and bond counsel, to prepare for the issuance of the bonds so that the proceeds will be available no later than August 29, 2025.

SECTION 3. The City Manager, or his designee, is further authorized to initiate preliminary engineering and design work on the proposed projects in advance of bond issuance, with the understanding that funds for these services may be reimbursed from bond proceeds once issued.

SECTION 4. This resolution shall be effective immediately upon passage.

PASSED AND APPROVED this 14th day of **May**, A.D., **2025**.

James Singleton, Mayor

ATTEST:

Courtney Rutherford, City Secretary

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 14, 2025

AGENDA ITEM: H9

AGENDA SUBJECT: Consider Resolution No. 2025-37 authorizing Publication of Notice of Intention to Issue City of Jersey Village, Texas Certificates of Obligation, Series 2025A for the design, acquisition, construction and improvement of certain public works, and authorizing certain other matters relating thereto.

Department/Prepared By: Austin Bleess, City Manager **Date Submitted:** May 6, 2025

EXHIBITS: Presentation from City Financial Advisor
Resolution No. 2025-37

BACKGROUND INFORMATION:

At the Monday, May 12 budget workshop City Council discussed funding options for major capital needs, including the City Campus project and significant water and sewer infrastructure improvements. These projects represent critical investments in the long-term functionality and resilience of Jersey Village's core services and public facilities. To responsibly move forward, the Council must consider the timing, scale, and method of financing, particularly as potential new state legislative constraints could affect future debt issuance capacity. This agenda item is being written before the May 12 meeting, but is being presented here tonight so Council can continue the discussion, if they so choose, and take the necessary next steps.

City Campus Project

The City Campus project remains one of the most pressing capital needs. Despite nearly four decades of discussion, Jersey Village has not yet constructed a modern City Hall facility. In early 2025, the Council approved a schematic design, and in late April, the City received a construction estimate of \$17,288,891 from Brookstone, the City's selected design-build partner. With soft costs (estimated at 15%) and a 10% contingency, the total project cost is projected at \$21.6 million.

Given inflation trends in the construction industry, the longer the City waits, the more expensive the project will become. Brookstone has advised that costs could increase by another 4% by the end of 2025. Cost escalation risks are compounded by the inefficiencies and maintenance challenges associated with the City's current facilities. The proposed new building would consolidate services, provide adequate space for civic engagement, and serve as a true community asset. Delaying construction or phasing the project would reduce functionality and increase long-term costs.

Funding Outlook and Legislative Considerations

A project of this scale will require debt financing through either certificates of obligation (COs) which do not require voter approval or general obligation bonds which does require voter approval.

This financial planning effort is made more urgent by pending state legislation. House Bill 19 (H.B. 19), currently under consideration by the Texas Legislature, would limit the amount of new property tax-supported debt cities may issue after September 1, 2025. For Jersey Village, this cap would be approximately \$30.6 million. If enacted, H.B. 19 would significantly limit the City's ability to fund future large-scale capital projects without significant restructuring of its finances.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Regardless of whether the City proceeds with certificates of obligation or a voter-approved bond issuance, the reality remains that issuing debt is essential to complete this necessary project. The type of debt and final timing of issuing it may vary based on market conditions, legal limitations, and project timing, but the need for capital investment does not change. Securing these funds within the next six months will help the City maintain momentum, avoid inflation-related cost increases, and ensure that planning, design, and construction activities can continue without interruption.

The tax rate implication of those would be approximately 8.8 cents on the debt service rate.

Notice Requirements

The issuance of Certificates of Obligation must follow a series of Resolutions and public notices under Texas law. State law requires adoption of a resolution authorizing publication of a notice stating the City's intent to issue Certificates of Obligation. The notice must be published once a week, for two consecutive weeks, in a newspaper of general circulation in the city. The date of the first publication must be at least forty-five (45) days before the date tentatively set in said notice for the passage of the ordinance authorizing the issuance of such Certificates of Obligation. Further, the Notice shall be continuously posted on the City's Internet website, for at least forty-five (45) days before the date tentatively set for the passage of the order or ordinance authorizing the issuance of the certificates.

If approved tonight the notice will be published in the May 22 and May 29 issues of the newspaper, and posted on the City's website continuously until the sale is approved - which is planned for the July 21 City Council meeting. The sale will then be completed with delivery of funds on August 21, 2025.

Next Steps

Staff has placed this item on the agenda to allow Council to consider and discuss the issuance of Certificates of Obligation for the City Campus.

The Resolution and Notice of Intent can be modified based on direction from the City Council. The amounts listed in the notice are a "not to exceed" amount, meaning that this is the maximum amount that could be issued without posting additional notice.

The attached notice provides a description of the proposed projects and maximum issuance amounts along with the following information:

1. Revenues pledged in support of the repayment of the Certificates
2. Maximum repayment period
3. Estimated cost for repayment of principal and interest
4. Current aggregate principal and interest outstanding of tax supported obligations of the City at the time of notice
5. Date, time and place for approval of the sale of the Certificates

Staff and the City's financial advisor are available to answer questions and provide further details during the meeting.

MOTION:

Resolution No. 2025-37 authorizing Publication of Notice of Intention to Issue City of Jersey Village, Texas Certificates of Obligation, Series 2025A for the design, acquisition, construction and improvement of certain public works, and authorizing certain other matters relating thereto.



City of Jersey Village, Texas

Financings Plan and Schedule of Events Overview:

\$8,155,000* General Obligation Bonds, Series 2025
\$24,000,000 Certificates of Obligation, Series 2025

May 14, 2025

* Preliminary, subject to change.

Securities, insurance and advisory services offered through BOK Financial Securities, Inc., member FINRA/SIPC and a subsidiary of BOK Financial Corporation. Services may be offered under our trade name, BOK Financial Advisors.

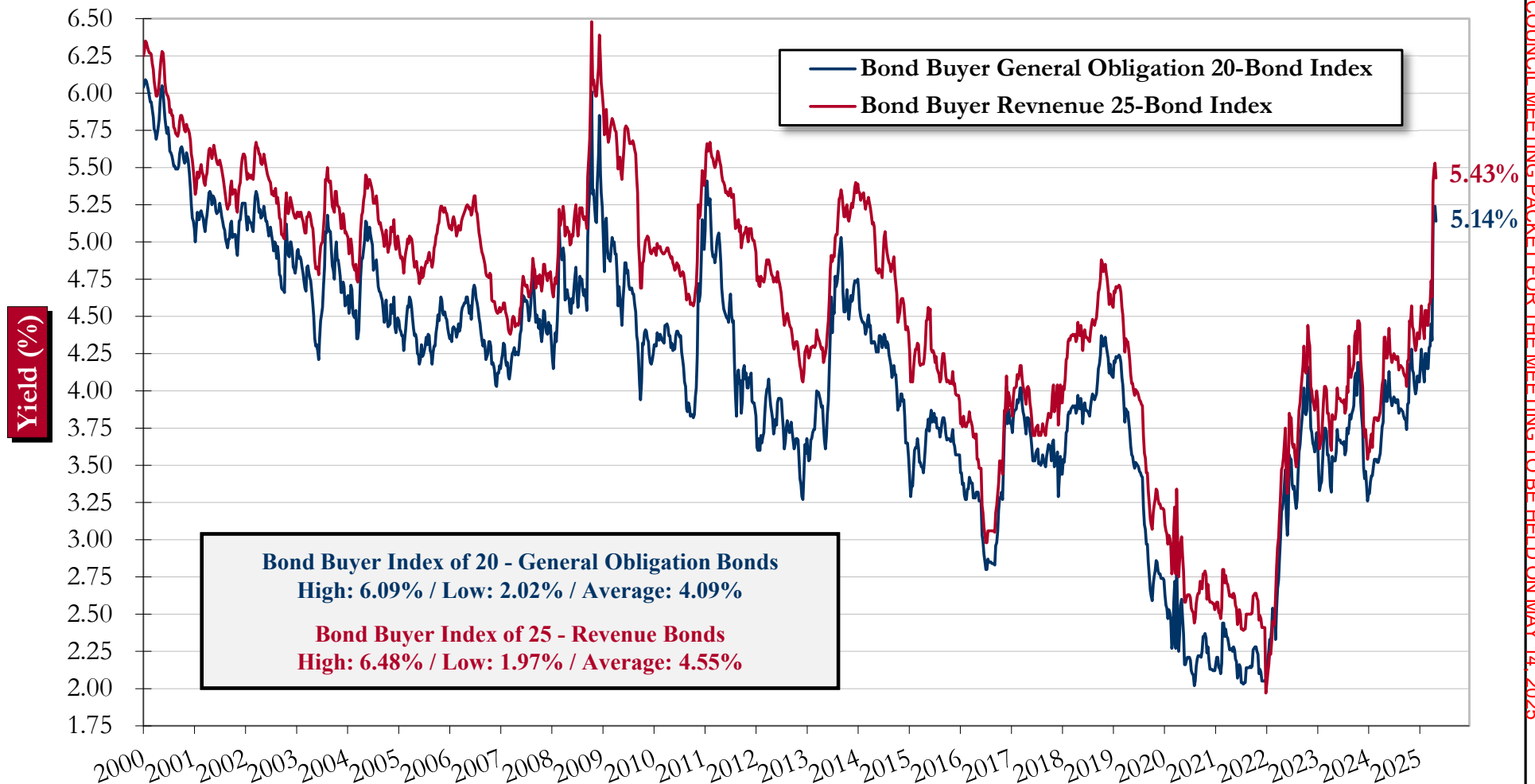
NOT FDIC INSURED | NO BANK GUARANTEE | MAY LOSE VALUE

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Current Market, Fixed Rates of Interest

The Bond Buyer Index January 1, 2000 To The Present



The BBI 20 is published every Thursday. The rate consists of general obligation bonds maturing in 20 years with an average rating equivalent to Moody's "Aa2" and S&P's "AA." The BBI 25 is also published every Thursday. The rate consists of revenue bonds maturing in 30 years with an average rating equivalent to Moody's "A1" and S&P's "A+".



General Obligation Bonds, Series 2025

Estimated Debt Service Requirements

FY Ending (9/30)	Total Debt Service Requirements	Plus: The Series 2025 General Obligation Bonds			Debt to be Paid with W/S Revenues (c)	Total Debt Service Requirements
		Principal (a)	Interest (b)	Total		
2025	\$2,776,150				(\$625,750)	\$2,150,400
2026	2,910,575		\$413,187	\$413,187	(798,105)	2,525,657
2027	2,959,650	\$75,000	385,581	460,581	(872,781)	2,547,450
2028	1,740,025	200,000	379,050	579,050	(1,079,200)	1,239,875
2029	1,738,025	205,000	369,431	574,431	(1,074,756)	1,237,700
2030	1,739,400	220,000	359,338	579,338	(1,079,325)	1,239,413
2031	1,739,025	230,000	348,650	578,650	(1,077,775)	1,239,900
2032	1,741,775	235,000	337,606	572,606	(1,075,231)	1,239,150
2033	1,737,650	250,000	326,088	576,088	(1,076,575)	1,237,163
2034	1,741,525	265,000	313,856	578,856	(1,081,556)	1,238,825
2035	1,738,275	275,000	301,031	576,031	(1,075,300)	1,239,006
2036	1,737,900	290,000	287,613	577,613	(1,077,806)	1,237,706
2037	1,740,150	305,000	273,481	578,481	(1,078,825)	1,239,806
2038	1,739,900	320,000	258,638	578,638	(1,078,356)	1,240,181
2039	1,737,150	335,000	243,081	578,081	(1,076,400)	1,238,831
2040	1,736,775	355,000	226,694	581,694	(1,077,831)	1,240,638
2041	1,738,525	365,000	209,594	574,594	(1,072,650)	1,240,469
2042	1,737,275	390,000	191,663	581,663	(1,080,613)	1,238,325
2043	1,737,900	405,000	172,781	577,781	(1,076,594)	1,239,088
2044	1,740,150	420,000	153,188	573,188	(1,075,713)	1,237,625
2045	1,741,300	445,000	132,644	577,644	(1,081,375)	1,237,569
2046	1,737,000	470,000	110,913	580,913	(1,078,838)	1,239,075
2047	1,740,300	490,000	88,113	578,113	(1,079,744)	1,238,669
2048	1,741,000	510,000	64,363	574,363	(1,078,994)	1,236,369
2049	1,739,100	540,000	39,425	579,425	(1,081,469)	1,237,056
2050		560,000	13,300	573,300	(209,869)	363,431
Totals	\$46,906,500	\$8,155,000	\$5,999,305	\$14,154,305	(\$26,221,430)	\$34,839,375

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

- (a) Preliminary, subject to change. Generates \$8,155,000 in proceeds for the City's proposed projects. Assumes \$5,185,000 will be used for street and bridge projects and \$2,970,000 will be used for water and sewer system projects.
- (b) Interest estimated at 4.75%, for illustrative purposes only.
- (c) Represents the annual debt service to be paid with revenues from the waterworks and sewer system.



Certificates of Obligation, Series 2025

Estimated Debt Service Requirements

FY Ending (9/30)	Total Debt Service Requirements (a)	Plus: The Series 2025 Certificates of Obligation			Total Debt Service Requirements
		Principal (b)	Interest (c)	Total	
2025	\$2,150,400				\$2,150,400
2026	2,525,657		\$1,216,000	\$1,216,000	3,741,657
2027	2,547,450	\$55,000	1,138,694	1,193,694	3,741,144
2028	1,239,875	590,000	1,123,375	1,713,375	2,953,250
2029	1,237,700	620,000	1,094,638	1,714,638	2,952,338
2030	1,239,413	650,000	1,064,475	1,714,475	2,953,888
2031	1,239,900	680,000	1,032,888	1,712,888	2,952,788
2032	1,239,150	715,000	999,756	1,714,756	2,953,906
2033	1,237,163	750,000	964,963	1,714,963	2,952,125
2034	1,238,825	785,000	928,506	1,713,506	2,952,331
2035	1,239,006	825,000	890,269	1,715,269	2,954,275
2036	1,237,706	865,000	850,131	1,715,131	2,952,838
2037	1,239,806	905,000	808,094	1,713,094	2,952,900
2038	1,240,181	950,000	764,038	1,714,038	2,954,219
2039	1,238,831	995,000	717,844	1,712,844	2,951,675
2040	1,240,638	1,045,000	669,394	1,714,394	2,955,031
2041	1,240,469	1,095,000	618,569	1,713,569	2,954,038
2042	1,238,325	1,150,000	565,250	1,715,250	2,953,575
2043	1,239,088	1,205,000	509,319	1,714,319	2,953,406
2044	1,237,625	1,265,000	450,656	1,715,656	2,953,281
2045	1,237,569	1,325,000	389,144	1,714,144	2,951,713
2046	1,239,075	1,390,000	324,663	1,714,663	2,953,738
2047	1,238,669	1,455,000	257,094	1,712,094	2,950,763
2048	1,236,369	1,530,000	186,200	1,716,200	2,952,569
2049	1,237,056	1,605,000	111,744	1,716,744	2,953,800
2050	363,431	1,550,000	36,813	1,586,813	1,950,244
Totals	\$34,839,375	\$24,000,000	\$17,712,513	\$41,712,513	\$76,551,888

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

- (a) Includes the estimated results of the City's proposed \$8,155,000* General Obligation Bonds, Series 2025 and excludes the annual debt service to be paid with revenues from the waterworks and sewer system.
- (b) Preliminary, subject to change. Generates \$24,000,000 in proceeds for the City's proposed projects.
- (c) Interest estimated at 4.75%, for illustrative purposes only.



Tentative Schedule of Events

\$8,155,000***General Obligation Bonds, Series 2025****\$24,000,000*****Certificates of Obligation, Series 2025**

May - 2025						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June - 2025						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July - 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August - 2025						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Date	Action	Role
Wednesday, May 14, 2025	City Council Meeting Review Schedule of Events, Plan of Finance & Approve Ordinance and a Resolution Authorizing the Sale of General Obligation Bonds, Series 2025 ("GO Bonds") and the Publication of a Notice of Intent to Issue Certificates of Obligation, Series 2025 ("CO's")	City, BOKFS, OHS
Thursday, May 15, 2025	First Draft of Preliminary Official Statement ("POS")	BOKFS
Thursday, May 22, 2025	Publish 1st Notice of Intent & Post Notice on City's Website	City, OHS
Thursday, May 29, 2025	Publish 2nd Notice of Intent	City, OHS
Friday, May 30, 2025	Second Draft POS	City, BOKFS, OHS
Friday, June 13, 2025	Third Draft POS	City, BOKFS, OHS
Week of June 16, 2025	Rating and Diligence Calls	City, BOKFS
Monday, June 30, 2025	Fourth Draft POS	City, BOKFS, OHS, UW
Friday, July 11, 2025	Final Draft POS	City, BOKFS, OHS, UW
Monday, July 14, 2025	Post/Distribute Final POS	BOKFS
Monday, July 21, 2025	Bond Sale - Lock in Interest Rates City Council Meeting City Council to Approve Sale of GO Bonds and CO's	City, BOKFS, OHS, UW
Thursday, August 21, 2025	Closing/Delivery	City, BOKFS, OHS, UW

Participants

City - City of Jersey Village, Texas
BOKFS - BOK Financial Securities, Inc. (Financial Advisor)
OHS - Orrick, Herrington & Sutcliffe, LLP (Bond Counsel)
UW - Underwriters (To Be Determined)

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

STATE OF TEXAS §
COUNTY OF HARRIS §
CITY OF JERSEY VILLAGE §

WHEREAS, the City Council has determined that it is in the best interests of the City and otherwise desirable to issue the City of Jersey Village, Texas Combination Tax and Revenue Certificates of Obligation, Series 2025A, in one or more series, in an aggregate principal amount not to exceed \$24,000,000 (the “Certificates”) for the design, engineering, acquisition and construction of certain public works and the purchase of certain equipment for authorized needs and purposes;

WHEREAS, the City Council has been presented with and has examined the proposed form of Notice and finds that the form and substance thereof is satisfactory, and that the recitals and findings contained therein are true, correct and complete.

Section 1. Preamble. The facts and recitations contained in the preamble of this Resolution are hereby found and declared to be true and correct.

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days prior to the date stated therein for the passage of the ordinance authorizing the issuance of the certificates of obligation and (ii) posted continuously on the City's website for at least forty-five (45) days before the date stated therein for the passage of the ordinance authorizing the issuance of the certificates of obligation.

Section 3. Designation of Self-Supporting Securities. For purposes of the Notice and Section 271.049(e), Texas Local Government Code, the City hereby designates the public securities identified in the attached Exhibit B as self-supporting (collectively, the "Self-Supporting Debt"), the debt service on which the City currently pays (and intends to continue paying) from sources other than ad valorem tax receipts. The City expects to continue to pay debt service on the Self-Supporting Debt from sources other than ad valorem tax receipts; however, in the event that such other sources are not budgeted in amounts sufficient to pay debt service in respect to the Self-Supporting Debt, the City may be required to levy and collect ad valorem taxes sufficient to offset any deficiency in the amounts provided by such other sources.

Section 4. Authorization of Preliminary Official Statement. The City hereby authorizes the preparation and distribution of a Preliminary Official Statement relating to the Certificates and authorizes the City Manager to approve the final form of and deem final such Preliminary Official Statement within the meaning and for the purposes of paragraph (b)(1) of Rule 15c2-12 of the United States Securities and Exchange Commission

Section 5. Authorization of Other Matters Relating Thereto. The Mayor, City Secretary and other officers and agents of the City are hereby authorized and directed to do any and all things necessary or desirable to carry out the provisions of this Resolution.

Section 6. Effective Date. This Resolution shall take effect immediately upon passage.

Section 7. Public Meeting. It is officially found, determined and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place and subject matter of the public business to be considered at such meeting, including this Resolution, was given all as required by the Texas Government Code, Chapter 551, as amended.

[signature page follows]

PASSED AND APPROVED this 14th day of May, 2025.

James Singleton, Mayor
City of Jersey Village, Texas

ATTEST:

Courtney Rutherford, City Secretary
City of Jersey Village, Texas

(SEAL)

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

EXHIBIT A

NOTICE OF INTENTION TO ISSUE CERTIFICATES

NOTICE IS HEREBY GIVEN that the City Council of the City of Jersey Village, Texas (the “City”) will meet at its regular meeting place at the Civic Center Auditorium in Jersey Village, Texas at 7:00 p.m. on the 21st day of July, 2025, which is the time and place tentatively set for the passage of an ordinance and such other action as may be deemed necessary to authorize the issuance of the City’s certificates of obligation in one or more series (the “Certificates”), payable from an annual ad valorem tax, as well as a limited pledge of \$1,000 of the surplus revenues of the City’s water and sewer system, in the maximum aggregate principal amount of \$24,000,000, bearing interest at any rate or rates, not to exceed the maximum interest rate now or hereafter authorized by law, as shall be determined within the discretion of the City Council at the time of issuance and maturing over a period of years not to exceed forty (40) years from the date thereof, for the purpose of evidencing the indebtedness of the City to pay all or any part of the contractual obligations to be incurred for the construction of public works and the purchase of materials, supplies, equipment, machinery, buildings, land and rights-of-way for authorized needs and purposes and for the payment of contractual obligations for professional services, to wit: (i) construction, acquisition, improvement, remodeling, demolition and rehabilitation of buildings and related infrastructure at the new Jersey Village Civic Center Complex, located at 16518 Jersey Drive, Jersey Village, Texas 77040, for the purposes of an administrative office, a multipurpose city council and municipal courts facility, an emergency dispatch center and office facility for the City’s emergency services department and parks and recreation department, an office and storage facility for the City’s utility department and parks and recreation department, a municipal parking facility, and a multipurpose outdoor pavilion, and (ii) costs of professional services incurred in connection therewith. The estimated combined principal and interest required to pay the Certificates on time and in full is \$41,712,513. Such estimate is provided for illustrative purposes only and is based on an assumed interest rate of 4.75%. Market conditions affecting interest rates vary based on a number of factors beyond the control of the City, and the City cannot and does not guarantee a particular interest rate associated with the Certificates. As of the date of this notice, the aggregate principal amount outstanding of tax-supported debt obligations of the City (excluding public securities secured by an ad valorem tax but designated by the City as self-supporting in the resolution authorizing this Notice of Intention to Issue Certificates, which resolution is available from the City upon request) is \$15,405,000, and based on the City’s expectations, as of the date of this notice the combined principal and interest required to pay all of the outstanding tax-supported debt obligations of the City (excluding public securities secured by an ad valorem tax but designated by the City as self-supporting) on time and in full is \$24,001,250.

WITNESS MY HAND AND THE OFFICIAL SEAL OF THE CITY, this 14th day of May, 2025.

City Secretary, City of Jersey Village, Texas

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

EXHIBIT B
SELF-SUPPORTING DEBT

Principal Amount Designated as Self Supporting	Series Designation
\$ 12,280,000 _____	General Obligation Bonds, Series 2024 Combination Tax & Revenue Certificates of Obligation, Series 2025B
\$ _____	Total Principal Amount Designated as Self-Supporting

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 14, 2025

AGENDA ITEM: H10

AGENDA SUBJECT: Consider Resolution 2025-38 authorizing Publication of Notice of Intention to Issue City of Jersey Village, Texas Certificates of Obligation, Series 2025B for the design, acquisition, construction and improvement of certain public works, and authorizing certain other matters relating thereto.

Department/Prepared By: Austin Bleess, City Manager **Date Submitted:** May 6, 2025

EXHIBITS: Presentation from City Financial Advisor
Resolution No. 2025-38

BACKGROUND INFORMATION:

At the Monday, May 12 budget workshop City Council discussed funding options for major capital needs, including the City Campus project and significant water and sewer infrastructure improvements. These projects represent critical investments in the long-term functionality and resilience of Jersey Village's core services and public facilities. To responsibly move forward, the Council must consider the timing, scale, and method of financing, particularly as potential new state legislative constraints could affect future debt issuance capacity. This agenda item is being written before the May 12 meeting but is being presented here tonight so Council can continue the discussion, if they so choose, and take the necessary next steps.

Water System Needs

Jersey Village must also reinvest in its water infrastructure. Over the next 10 years, the City is projected to need \$29.6 million in water utility improvements to maintain safe, reliable, and compliant service. Many system components are nearing the end of their useful life, and deferring investment would risk emergency failures and increased operating costs.

Specific projects include the rehabilitation of the Village Water Plant in FY26 at an estimated cost of \$1,298,000. In FY27, improvements totaling \$113,000 are planned for the West and Seattle Water Plants, followed by a \$1,242,500 rehabilitation of the West Water Plant in FY28. These upgrades are essential to ensure sufficient supply capacity, redundancy, and operational efficiency.

Sewer System Needs

In parallel, the City is preparing for extensive sewer system repairs. A system-wide evaluation is underway, with final engineering recommendations expected in July 2025. Early estimates place the cost of sewer pipe repair and replacement at approximately \$6,160,000. This includes contingencies and engineering costs but does not account for inflation.

Projects listed for the next five years include approximately \$1.5 million in lift station rehabilitations and repairs, and approximately \$8.5 million in work at the Castlebridge Wastewater Treatment Plant.

In addition to the repairs mentioned above for the next 5 years, the City faces approximately \$9 million in capital improvements to wastewater treatment plants and lift stations in FY31-35. These investments are necessary to ensure long-term reliability and environmental compliance.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

Funding Outlook and Legislative Considerations

Projects of this scale will require debt financing through either certificates of obligation (COs) or revenue bonds. While revenue bonds are an option, they carry higher interest rates than COs, currently about 0.3% higher (for similarly rated bonds) and they also require revenue coverage ratios of 125% of average annual debt service as well as debt service reserves- which carry additional costs. The City's utility system is small, and a Revenue Bond may not market well - as it would require a separate bond rating from the City's AA+ bond rating. A voter-approved bond election is also a possibility, though it carries potential delays and uncertainty.

Altogether, water and sewer projects scheduled over the next five years are expected to cost approximately \$22 million. Based on current fund balances and revenue forecasts, the City will likely need to issue about \$16 million in new debt to meet these infrastructure needs. A full analysis would need to be done to see how much of an impact this would have on utility rates, but at the moment it appears this would need a 20-30% increase above current rates, which is 10-20% more than what will already go into effect on October 1, 2025.

This financial planning effort is made more urgent by pending state legislation. House Bill 19 (H.B. 19), currently under consideration by the Texas Legislature, would limit the amount of new property tax-supported debt cities may issue after September 1, 2025. For Jersey Village, this cap would be approximately \$30.6 million. If enacted, H.B. 19 would significantly limit the City's ability to fund future large-scale capital projects without significant restructuring of its finances. Although Revenue Bonds could still be issued, and not impact the cap.

Regardless of whether the City proceeds with certificates of obligation, revenue bonds, or a voter-approved bond issuance, the reality remains that issuing debt is essential to complete these necessary projects. The type of debt and final timing of issuing it may vary based on market conditions, legal limitations, and project timing, but the need for capital investment does not change. Securing these funds within the next six months will help the City maintain momentum, avoid inflation-related cost increases, and ensure that planning, design, and construction activities can continue without interruption.

Notice Requirements

The issuance of Certificates of Obligation must follow a series of Resolutions and public notices under Texas law. State law requires adoption of a resolution authorizing publication of a notice stating the City's intent to issue Certificates of Obligation. The notice must be published once a week, for two consecutive weeks, in a newspaper of general circulation in the city. The date of the first publication must be at least forty-five (45) days before the date tentatively set in said notice for the passage of the ordinance authorizing the issuance of such Certificates of Obligation. Further, the Notice shall be continuously posted on the City's Internet website, for at least forty-five (45) days before the date tentatively set for the passage of the order or ordinance authorizing the issuance of the certificates.

If approved tonight the notice will be published in the May 22 and May 29 issues of the newspaper, and posted on the City's website continuously until the sale is approved - which is planned for the July 21 City Council meeting. The sale will then be completed with delivery of funds on August 21, 2025.

Next Steps

Staff has placed this item on the agenda to allow Council to consider and discuss the issuance of Certificates of Obligation for the City Campus.

The Resolution and Notice of Intent can be modified based on direction from the City Council. The amounts listed in the notice are a “not to exceed” amount, meaning that this is the maximum amount that could be issued without posting additional notice.

The attached notice provides a description of the proposed projects and maximum issuance amounts along with the following information:

1. Revenues pledged in support of the repayment of the Certificates
2. Maximum repayment period
3. Estimated cost for repayment of principal and interest
4. Current aggregate principal and interest outstanding of tax supported obligations of the City at the time of notice
5. Date, time and place for approval of the sale of the Certificates

Staff and the City’s financial advisor are available to answer questions and provide further details during the meeting.

MOTION:

To approve Resolution 2025-38 authorizing Publication of Notice of Intention to Issue City of Jersey Village, Texas Certificates of Obligation, Series 2025B for the design, acquisition, construction and improvement of certain public works, and authorizing certain other matters relating thereto.



City of Jersey Village, Texas

Financings Plan and Schedule of Events Overview:

\$8,155,000* General Obligation Bonds, Series 2025
\$24,000,000 Certificates of Obligation, Series 2025

May 14, 2025

* Preliminary, subject to change.

Securities, insurance and advisory services offered through BOK Financial Securities, Inc., member FINRA/SIPC and a subsidiary of BOK Financial Corporation. Services may be offered under our trade name, BOK Financial Advisors.

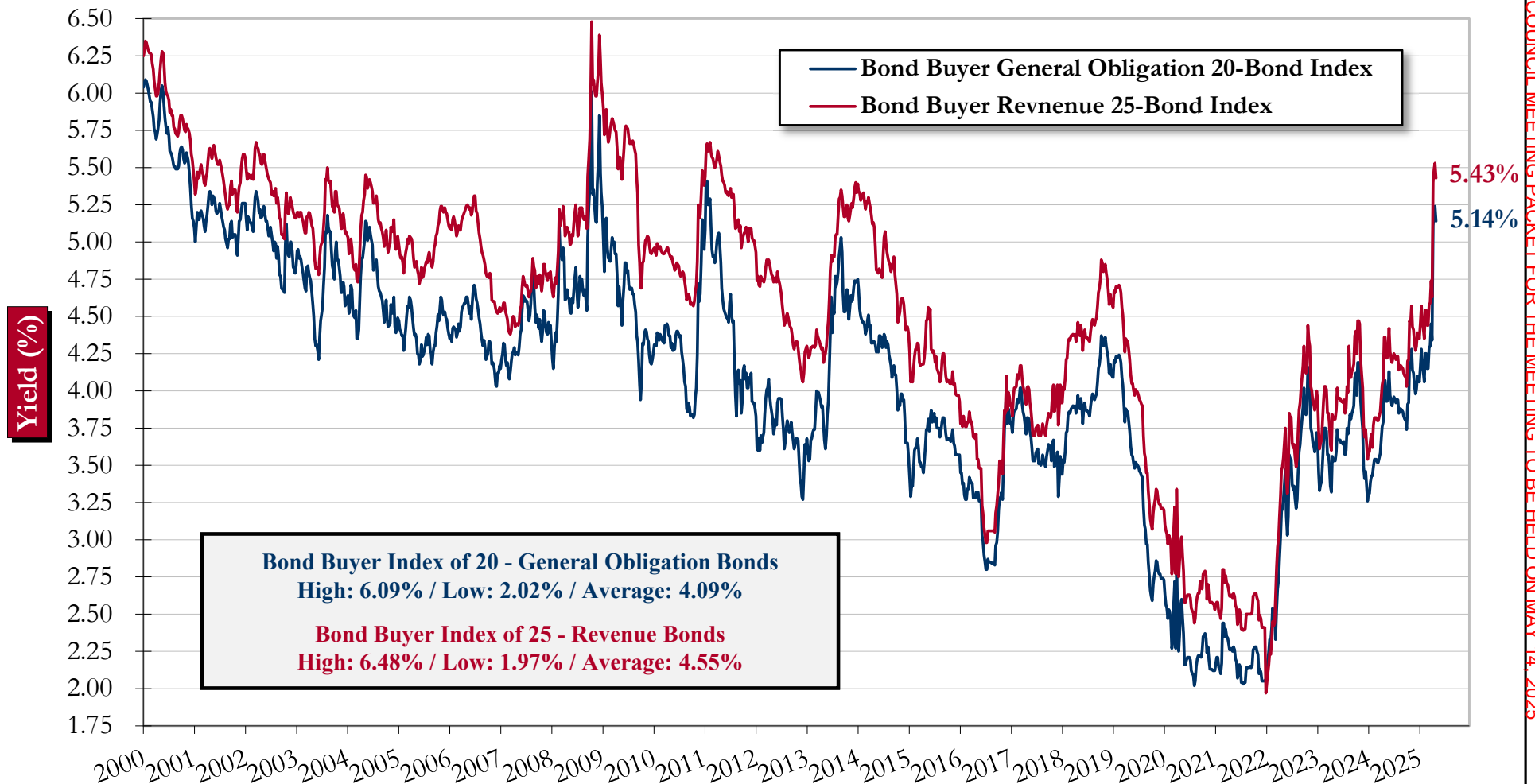
NOT FDIC INSURED | NO BANK GUARANTEE | MAY LOSE VALUE

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Current Market, Fixed Rates of Interest

The Bond Buyer Index January 1, 2000 To The Present



The BBI 20 is published every Thursday. The rate consists of general obligation bonds maturing in 20 years with an average rating equivalent to Moody's "Aa2" and S&P's "AA." The BBI 25 is also published every Thursday. The rate consists of revenue bonds maturing in 30 years with an average rating equivalent to Moody's "A1" and S&P's "A+".



General Obligation Bonds, Series 2025

Estimated Debt Service Requirements

FY Ending (9/30)	Total Debt Service Requirements	Plus: The Series 2025 General Obligation Bonds			Debt to be Paid with W/S Revenues (c)	Total Debt Service Requirements
		Principal (a)	Interest (b)	Total		
2025	\$2,776,150				(\$625,750)	\$2,150,400
2026	2,910,575		\$413,187	\$413,187	(798,105)	2,525,657
2027	2,959,650	\$75,000	385,581	460,581	(872,781)	2,547,450
2028	1,740,025	200,000	379,050	579,050	(1,079,200)	1,239,875
2029	1,738,025	205,000	369,431	574,431	(1,074,756)	1,237,700
2030	1,739,400	220,000	359,338	579,338	(1,079,325)	1,239,413
2031	1,739,025	230,000	348,650	578,650	(1,077,775)	1,239,900
2032	1,741,775	235,000	337,606	572,606	(1,075,231)	1,239,150
2033	1,737,650	250,000	326,088	576,088	(1,076,575)	1,237,163
2034	1,741,525	265,000	313,856	578,856	(1,081,556)	1,238,825
2035	1,738,275	275,000	301,031	576,031	(1,075,300)	1,239,006
2036	1,737,900	290,000	287,613	577,613	(1,077,806)	1,237,706
2037	1,740,150	305,000	273,481	578,481	(1,078,825)	1,239,806
2038	1,739,900	320,000	258,638	578,638	(1,078,356)	1,240,181
2039	1,737,150	335,000	243,081	578,081	(1,076,400)	1,238,831
2040	1,736,775	355,000	226,694	581,694	(1,077,831)	1,240,638
2041	1,738,525	365,000	209,594	574,594	(1,072,650)	1,240,469
2042	1,737,275	390,000	191,663	581,663	(1,080,613)	1,238,325
2043	1,737,900	405,000	172,781	577,781	(1,076,594)	1,239,088
2044	1,740,150	420,000	153,188	573,188	(1,075,713)	1,237,625
2045	1,741,300	445,000	132,644	577,644	(1,081,375)	1,237,569
2046	1,737,000	470,000	110,913	580,913	(1,078,838)	1,239,075
2047	1,740,300	490,000	88,113	578,113	(1,079,744)	1,238,669
2048	1,741,000	510,000	64,363	574,363	(1,078,994)	1,236,369
2049	1,739,100	540,000	39,425	579,425	(1,081,469)	1,237,056
2050		560,000	13,300	573,300	(209,869)	363,431
Totals	\$46,906,500	\$8,155,000	\$5,999,305	\$14,154,305	(\$26,221,430)	\$34,839,375

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

- (a) Preliminary, subject to change. Generates \$8,155,000 in proceeds for the City's proposed projects. Assumes \$5,185,000 will be used for street and bridge projects and \$2,970,000 will be used for water and sewer system projects.
- (b) Interest estimated at 4.75%, for illustrative purposes only.
- (c) Represents the annual debt service to be paid with revenues from the waterworks and sewer system.



Certificates of Obligation, Series 2025

Estimated Debt Service Requirements

FY Ending (9/30)	Total Debt Service Requirements (a)	Plus: The Series 2025 Certificates of Obligation			Total Debt Service Requirements
		Principal (b)	Interest (c)	Total	
2025	\$2,150,400				\$2,150,400
2026	2,525,657		\$1,216,000	\$1,216,000	3,741,657
2027	2,547,450	\$55,000	1,138,694	1,193,694	3,741,144
2028	1,239,875	590,000	1,123,375	1,713,375	2,953,250
2029	1,237,700	620,000	1,094,638	1,714,638	2,952,338
2030	1,239,413	650,000	1,064,475	1,714,475	2,953,888
2031	1,239,900	680,000	1,032,888	1,712,888	2,952,788
2032	1,239,150	715,000	999,756	1,714,756	2,953,906
2033	1,237,163	750,000	964,963	1,714,963	2,952,125
2034	1,238,825	785,000	928,506	1,713,506	2,952,331
2035	1,239,006	825,000	890,269	1,715,269	2,954,275
2036	1,237,706	865,000	850,131	1,715,131	2,952,838
2037	1,239,806	905,000	808,094	1,713,094	2,952,900
2038	1,240,181	950,000	764,038	1,714,038	2,954,219
2039	1,238,831	995,000	717,844	1,712,844	2,951,675
2040	1,240,638	1,045,000	669,394	1,714,394	2,955,031
2041	1,240,469	1,095,000	618,569	1,713,569	2,954,038
2042	1,238,325	1,150,000	565,250	1,715,250	2,953,575
2043	1,239,088	1,205,000	509,319	1,714,319	2,953,406
2044	1,237,625	1,265,000	450,656	1,715,656	2,953,281
2045	1,237,569	1,325,000	389,144	1,714,144	2,951,713
2046	1,239,075	1,390,000	324,663	1,714,663	2,953,738
2047	1,238,669	1,455,000	257,094	1,712,094	2,950,763
2048	1,236,369	1,530,000	186,200	1,716,200	2,952,569
2049	1,237,056	1,605,000	111,744	1,716,744	2,953,800
2050	363,431	1,550,000	36,813	1,586,813	1,950,244
Totals	\$34,839,375	\$24,000,000	\$17,712,513	\$41,712,513	\$76,551,888

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

- (a) Includes the estimated results of the City's proposed \$8,155,000* General Obligation Bonds, Series 2025 and excludes the annual debt service to be paid with revenues from the waterworks and sewer system.
- (b) Preliminary, subject to change. Generates \$24,000,000 in proceeds for the City's proposed projects.
- (c) Interest estimated at 4.75%, for illustrative purposes only.



Tentative Schedule of Events

\$8,155,000***General Obligation Bonds, Series 2025****\$24,000,000*****Certificates of Obligation, Series 2025**

May - 2025						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June - 2025						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July - 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August - 2025						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Date	Action	Role
Wednesday, May 14, 2025	City Council Meeting Review Schedule of Events, Plan of Finance & Approve Ordinance and a Resolution Authorizing the Sale of General Obligation Bonds, Series 2025 ("GO Bonds") and the Publication of a Notice of Intent to Issue Certificates of Obligation, Series 2025 ("CO's")	City, BOKFS, OHS
Thursday, May 15, 2025	First Draft of Preliminary Official Statement ("POS")	BOKFS
Thursday, May 22, 2025	Publish 1st Notice of Intent & Post Notice on City's Website	City, OHS
Thursday, May 29, 2025	Publish 2nd Notice of Intent	City, OHS
Friday, May 30, 2025	Second Draft POS	City, BOKFS, OHS
Friday, June 13, 2025	Third Draft POS	City, BOKFS, OHS
Week of June 16, 2025	Rating and Diligence Calls	City, BOKFS
Monday, June 30, 2025	Fourth Draft POS	City, BOKFS, OHS, UW
Friday, July 11, 2025	Final Draft POS	City, BOKFS, OHS, UW
Monday, July 14, 2025	Post/Distribute Final POS	BOKFS
Monday, July 21, 2025	Bond Sale - Lock in Interest Rates City Council Meeting City Council to Approve Sale of GO Bonds and CO's	City, BOKFS, OHS, UW
Thursday, August 21, 2025	Closing/Delivery	City, BOKFS, OHS, UW

Participants

City - City of Jersey Village, Texas
BOKFS - BOK Financial Securities, Inc. (Financial Advisor)
OHS - Orrick, Herrington & Sutcliffe, LLP (Bond Counsel)
UW - Underwriters (To Be Determined)

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

STATE OF TEXAS §
COUNTY OF HARRIS §
CITY OF JERSEY VILLAGE §

WHEREAS, the City Council has determined that it is in the best interests of the City and otherwise desirable to issue the City of Jersey Village, Texas Combination Tax and Revenue Certificates of Obligation, Series 2025B, in one or more series, in an aggregate principal amount not to exceed \$_____ (the “Certificates”) for the design, engineering, acquisition and construction of certain public works and the purchase of certain equipment for authorized needs and purposes;

WHEREAS, the City Council has been presented with and has examined the proposed form of Notice and finds that the form and substance thereof is satisfactory, and that the recitals and findings contained therein are true, correct and complete.

Section 2. Authorization of Notice. The City Secretary is hereby authorized and directed to execute and deliver the Notice set forth in Exhibit A hereto and to publish such Notice on behalf of the City once a week for two (2) consecutive weeks in a newspaper which is of general circulation in the City, the date of the first publication of the Notice to be at least forty-six (46)

days prior to the date stated therein for the passage of the ordinance authorizing the issuance of the certificates of obligation and (ii) posted continuously on the City's website for at least forty-five (45) days before the date stated therein for the passage of the ordinance authorizing the issuance of the certificates of obligation.

Section 3. Designation of Self-Supporting Securities. For purposes of the Notice and Section 271.049(e), Texas Local Government Code, the City hereby designates the public securities identified in the attached Exhibit B as self-supporting (collectively, the "Self-Supporting Debt"), the debt service on which the City currently pays (and intends to continue paying) from sources other than ad valorem tax receipts. The City expects to continue to pay debt service on the Self-Supporting Debt from sources other than ad valorem tax receipts; however, in the event that such other sources are not budgeted in amounts sufficient to pay debt service in respect to the Self-Supporting Debt, the City may be required to levy and collect ad valorem taxes sufficient to offset any deficiency in the amounts provided by such other sources.

Section 4. Authorization of Preliminary Official Statement. The City hereby authorizes the preparation and distribution of a Preliminary Official Statement relating to the Certificates and authorizes the City Manager to approve the final form of and deem final such Preliminary Official Statement within the meaning and for the purposes of paragraph (b)(1) of Rule 15c2-12 of the United States Securities and Exchange Commission

Section 5. Authorization of Other Matters Relating Thereto. The Mayor, City Secretary and other officers and agents of the City are hereby authorized and directed to do any and all things necessary or desirable to carry out the provisions of this Resolution.

Section 6. Effective Date. This Resolution shall take effect immediately upon passage.

Section 7. Public Meeting. It is officially found, determined and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place and subject matter of the public business to be considered at such meeting, including this Resolution, was given all as required by the Texas Government Code, Chapter 551, as amended.

[signature page follows]

PASSED AND APPROVED this 14th day of May, 2025.

James Singleton, Mayor
City of Jersey Village, Texas

ATTEST:

Courtney Rutherford, City Secretary
City of Jersey Village, Texas

(SEAL)

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

EXHIBIT A

NOTICE OF INTENTION TO ISSUE CERTIFICATES

NOTICE IS HEREBY GIVEN that the City Council of the City of Jersey Village, Texas (the “City”) will meet at its regular meeting place at the Civic Center Auditorium in Jersey Village, Texas at 7:00 p.m. on the 21st day of July, 2025, which is the time and place tentatively set for the passage of an ordinance and such other action as may be deemed necessary to authorize the issuance of the City’s certificates of obligation in one or more series (the “Certificates”), payable from an annual ad valorem tax, as well as a limited pledge of \$1,000 of the surplus revenues of the City’s water and sewer system, in the maximum aggregate principal amount of \$ _____, bearing interest at any rate or rates, not to exceed the maximum interest rate now or hereafter authorized by law, as shall be determined within the discretion of the City Council at the time of issuance and maturing over a period of years not to exceed forty (40) years from the date thereof, for the purpose of evidencing the indebtedness of the City to pay all or any part of the contractual obligations to be incurred for the construction of public works and the purchase of materials, supplies, equipment, machinery, buildings, land and rights-of-way for authorized needs and purposes and for the payment of contractual obligations for professional services, to wit: (i) repair and renovation of, the construction of improvements to and the equipment of the City’s water, sanitary sewer and drainage system, and (ii) costs of professional services incurred in connection therewith. The estimated combined principal and interest required to pay the Certificates on time and in full is \$ _____. Such estimate is provided for illustrative purposes only and is based on an assumed interest rate of 4.75%. Market conditions affecting interest rates vary based on a number of factors beyond the control of the City, and the City cannot and does not guarantee a particular interest rate associated with the Certificates. As of the date of this notice, the aggregate principal amount outstanding of tax-supported debt obligations of the City (excluding public securities secured by an ad valorem tax but designated by the City as self-supporting in the resolution authorizing this Notice of Intention to Issue Certificates, which resolution is available from the City upon request) is \$15,405,000, and based on the City’s expectations, as of the date of this notice the combined principal and interest required to pay all of the outstanding tax-supported debt obligations of the City (excluding public securities secured by an ad valorem tax but designated by the City as self-supporting) on time and in full is \$24,001,250.

WITNESS MY HAND AND THE OFFICIAL SEAL OF THE CITY, this 14th day of May, 2025.

City Secretary, City of Jersey Village, Texas

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 14, 2025

EXHIBIT B
SELF-SUPPORTING DEBT

Principal Amount Designated as Self Supporting	Series Designation
\$ 12,280,000 _____	General Obligation Bonds, Series 2024 Combination Tax & Revenue Certificates of Obligation, Series 2025B
\$ _____	Total Principal Amount Designated as Self-Supporting